

Non-Financial
Information
Statement
2025



Presentation GRI 2-22, 2-25



Albert Collell and **Enric Collell**

General Managers of Barcelonesa Group

We present a new edition of the *Non-Financial Information Statement* of Barcelonesa Group, in which we highlight the main advances and commitments in environmental, social, and corporate governance matters of the company for the 2025 fiscal year. Together with the objectives of transparency and regulatory compliance, this report also aims to convey our way of understanding the business and, very particularly, the integration of our vision of sustainability into the daily life of the Group.

Our current activity is influenced by factors such as technological acceleration, with artificial intelligence as the main driver of disruption; increasing regulatory demands, which affect the entire value chain; and greater social awareness of the impact of company operations, among many others. At Barcelonesa Group, we have always understood sustainability as a lever for competitiveness and resilience; for this reason, we have historically integrated environmental, social, and corporate governance criteria into our decision-making. Today, we are aware of the need to deepen this vision, with the aim of having an organization even better prepared for future risks and opportunities and, at the same time, continuing to strengthen the trust of our stakeholders.

Faced with this challenge, in 2025 we have developed an internal reflection process on our identity as a

company and on our strategic business objectives, with the aim of adapting them to the current and future reality of the sector. As a result of this reflection, we have redefined our vision, purpose, and corporate values; and we have developed the 2026-2030 Strategic Plan, aligned with the Sustainability Strategy initiated the previous year. The conclusions of this process are summarized in the new purpose of Barcelonesa Group: **“To contribute to the development of industry and people, through**

“We reinforce our historic commitment to the positive impact of our activity, while renewing our confidence in the values that have enabled us to achieve more than 80 years of continuous growth.”

“Obtaining the EcoVadis gold medal in 2025 is a recognition of our commitment to the three areas of sustainability and demonstrates the involvement of everyone who is part of the Barcelonesa Group family.”

close, lasting relationships and maintaining the family legacy”. In other words, we reinforce our historic commitment to the positive impact of our activity, while renewing our confidence in the values that have enabled us to achieve more than 80 years of continuous growth.

The performance of Barcelonesa Group in 2025 shows that we are already moving decisively towards this purpose. Among the main milestones of the year, we particularly highlight obtaining the EcoVadis gold medal, with a score that places us among the top 5% of highest-rated companies worldwide. This recognition certifies our commitment to the three areas of sustainability and demonstrates, above all, the importance of the joint work of everyone who is part of the Barcelonesa Group family.

Along the same lines, we must also highlight obtaining the IFS Food certification at our Parets del Vallès plant,

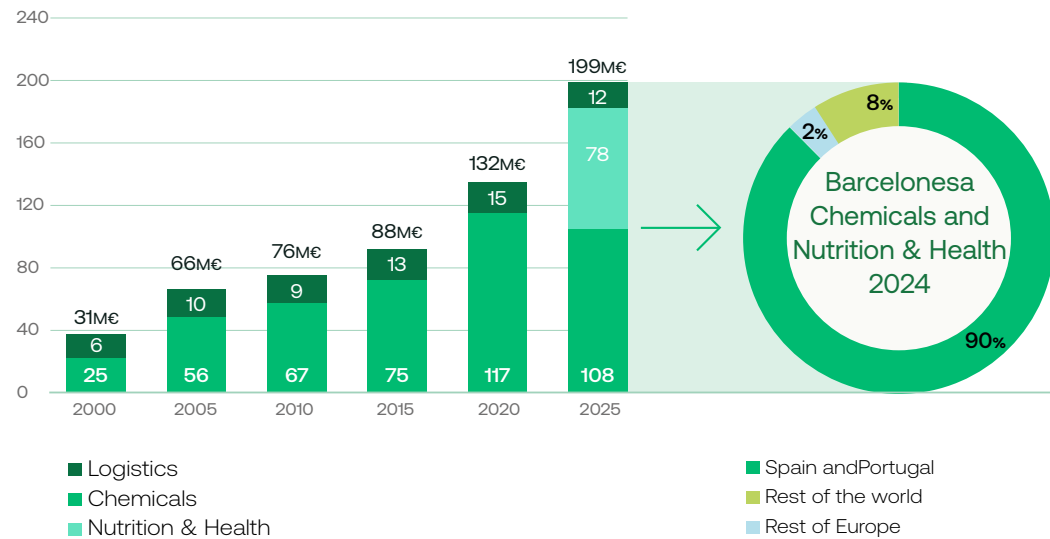
the approval of our first *Environmental Policy* and, in terms of good governance, the strengthening of our Corporate Compliance System. All these actions allow us to continue consolidating a culture based on transparency, integrity, and responsibility.

We would like to thank all those whose commitment and trust make it possible for us to continue progressing on this path: employees, clients, suppliers, and partners. Each advance included in this report is the result of a joint effort and the conviction that sustainability is the foundation on which we build the future of Barcelonesa Group.



Barcelonesa Group in figures GRI 201-1

Growing turnover.



+80

YEARS OF EXPERIENCE IN THE SECTOR



443

PROFESSIONALS TO PROVIDE SOLUTIONS



+2.000

PRODUCT REFERENCES, QUALITIES, AND ORIGINS



+3.500

CLIENTS WORLDWIDE



+70

COUNTRIES WHERE IT GENERATES BUSINESS



+199M€

OF CONSOLIDATED TURNOVER (2025)

1. About this report



1.1. Methodology and scope

1.2. Materiality analysis

1.1. Methodology and scope GRI 2-1; 2-2

Through this EINF, Barcelonesa Group clearly and verifiably communicates its environmental, social, and governance performance, facilitating dialogue with its stakeholders and reaffirming its commitment to transparency.

This document constitutes the *Non-Financial Information Statement* (EINF) of “JOAN COLLELL PASCUAL, S.L.”, as well as all companies directly or indirectly dependent on it (hereinafter, “Barcelonesa Group” or “the Group”), corresponding to the 2025 fiscal year (January 1 to December 31, 2025).

The EINF is prepared to comply with the provisions of articles 44.1 and 49.5 (among others) of the *Commercial Code* as amended by Law 11/2018 of December 28, 2018, and by the related provisions of the revised text of the *Capital Companies Act* approved by Royal Legislative Decree 1/2010, of July 2, and Law 22/2015, of July 20, on Auditing of Accounts, regarding non-financial information and diversity. This report has been prepared taking into account the Guidelines on non-financial reporting of the European

Commission (2017/C215/01) derived from Directive 2014/95/EU and with reference to the GRI Standards (Global Reporting Initiative).

In this context, Barcelonesa Group aims to report through the EINF on environmental, social, and personnel-related issues, regarding human rights, the fight against corruption and bribery, as well as other aspects considered relevant to the company in carrying out its business activities. The purpose is to transparently inform all stakeholders about its practices, impact, and progress in sustainability, in order to promote trust and collaboration with its stakeholders.

In this EINF, for each sustainability information issue proposed by Law 11/2018, the degree of relevance for the company, the associated policies, related risks, and reference indicators used for its monitoring and evaluation are indicated.

In compliance with the provisions of Law 11/2018, of December 28, on non-financial information and diversity, as of December 31, 2025, all available data from the Group's companies have been included in the overall calculation, except for those that could not be consolidated, due to their nature or lack of

information at the time of preparation and issuance of this report. Such omissions are duly indicated, and Barcelonesa Group will continue working towards the continuous improvement of data quality for future years.



1.2. Materiality analysis GRI 2-29; 3-1

Barcelonesa Group considers it essential to identify and address the issues that its stakeholders perceive as most relevant, as a basis for guiding its strategy and maximizing value creation.

The materiality analysis is a key tool for identifying and prioritizing the issues that have the greatest impact both on Barcelonesa Group's business model and on the expectations of its stakeholders. This process allows the Group to obtain a structured view of priority

areas for action, thus facilitating more responsible and sustainable management, aligned with environmental demands and with the commitments made in terms of sustainability.

The materiality analysis carried out in the 2021-2022 period, which has remained in force in 2025, is divided into the following phases:

1. Identification of the main stakeholder groups on which the Group has an impact. The main stakeholder groups directly or indirectly affected by Barcelonesa Group's activity are made up of internal groups (mainly employees) and external groups (Clients, Suppliers/Represented companies, and

Public Administration).

2. Identification of potential topics of interest. With the aim of determining the most relevant aspects in the sector, an analysis of public information from similar companies and within the same field has been carried out. In parallel, an analysis of prescribers, reporting standards, and the regulatory environment has been carried out. This analysis has resulted in a list of 30 relevant issues, distributed as follows according to the topic:

3. Consultation with the main stakeholder groups. Under the coordination of the Management team, the views of Employees, Clients, Suppliers/Represented companies, and Public Administration

GRI 3-2

Material issues evaluated

Environmental issues

- Reduction of CO₂ emissions.
- Waste management and reduction.
- Water management and consumption.
- Raw material management and consumption.
- Management and efficient use of energy.
- Use of renewable energy.
- Management of environmental risks and incidents.
- Environmental impact of transportation.
- Environmental impact of packaging.
- Environmental standards in the supply chain.

Social issues

- Health and safety of workers.
- Commitment and satisfaction of the human team.
- Talent attraction.
- Training.
- Labor relations.
- Work-life balance.
- Impact on the local community.

Corporate governance issues

- Code of ethics.
- Compliance.
- Fight against corruption and bribery.
- Transparency and dialogue with different *stakeholders*.
- Cybersecurity and data protection.
- Safety of chemical products.
- Commitment to third sector entities.
- Good governance in the supply chain.

Other issues

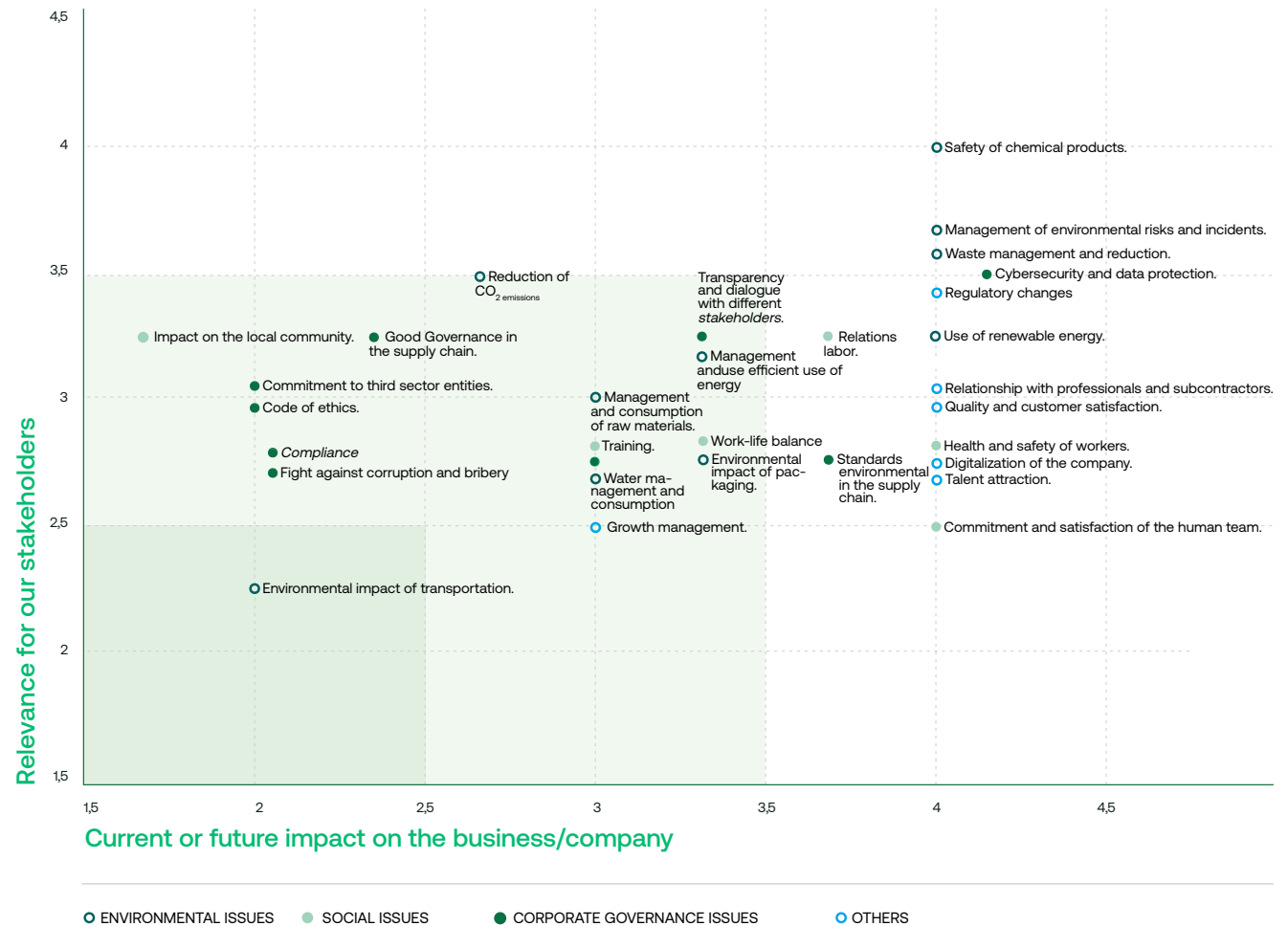
- Regulatory changes.
- Quality and customer satisfaction.
- Digitalization of the company.
- Relationship with suppliers and subcontractors / certified suppliers.
- Growth management.

have been gathered. Each participant from the respective stakeholder groups has assessed, through a questionnaire, the relevance of the issues raised using the following relevance scale: “Very high”, “High”, “Moderate”, or “Low”.

4. Creation of the materiality matrix.

Finally, based on the results obtained, the materiality matrix has been established. The topics considered relevant by the stakeholder groups are represented on the vertical (y) axis; the horizontal (x) axis shows Management's perspective regarding their impact on the business. “Chemical product safety” is the aspect of greatest relevance and impact for the company. This issue ranks number 1 in consultations with both groups, who also agree on the importance of “environmental risk and incident management”, “waste management and reduction”, “cybersecurity and data protection”, and “regulatory changes”.

Materiality matrix



2. Barcelonesa Group



2.1. Definition

2.2. Essence

2.3. Organization and structure

2.4. Products and services

2.1. Definition GRI 2-6

Barcelonesa Group focuses its activity on generating value for the industry through three business areas: Chemicals, Nutrition & Health, and Logistics.

Barcelonesa Group is a multinational family-owned *holding* that brings together highly specialized companies in the development, distribution, formulation, technology, and logistics of chemical products for all industrial sectors, as well as ingredients and specific solutions for the food sector.

Founded in 1942 by Enric Collell Aguilà, the Group remains a 100% independent family-owned company. With the third generation of the family at the helm of General Management, Barcelonesa Group is moving towards a new generational transition.

Its current activity is structured into three main business lines:



2.2. Essence

The company has renewed its vision, purpose, and corporate values in 2025 to drive a sustainable evolution aligned with the transformation of the sector.

Barcelonesa Group remains true to the principles of entrepreneurship, trust-based relationships, and sustainable growth of family businesses, aimed at creating value for all its stakeholders.

During 2025, the company redefined its vision, purpose, and corporate values, with the aim of aligning them with the transformation of the sector and the evolution of its services in the coming years.

In good chemistry we trust

“We are committed to good chemistry in more than 70 countries and with more than 3,000 clients. Good chemistry with every client and collaborator through solid, proactive, and trustworthy relationships. Good chemistry, generating positive results in the economy and in society. Good chemistry, committed and focused on constantly improving its sustainability.”

VISION

To be a benchmark in chemical and agri-food solutions, with the highest level of service, innovation, and sustainability.

VALUES

- Reliability.
- Humility.
- Closeness.

PURPOSE

To contribute to the development of industry and people, through close, lasting relationships and maintaining the family legacy.



The essence and values of Barcelonesa Group, in a signature menu

During Christmas 2025, the Group launched an initiative aimed at highlighting the “table” as a symbol of gathering, dialogue, and collaboration, with the goal of strengthening the bonds that unite the organization and the people who are part of its environment.

The proposal materialized in a special menu created together with chef Ferran Balet, from Can Poal. Inspired by the family tradition of Barcelonesa Group, its Mediterranean origin, and the passion for a job well done, the menu consists of three dishes representative of these values: traditional escudella with cabbage terrine and *galets*, farmhouse chicken cannelloni with pork jowl, and Catalan cream foam with apple and *crumble*.

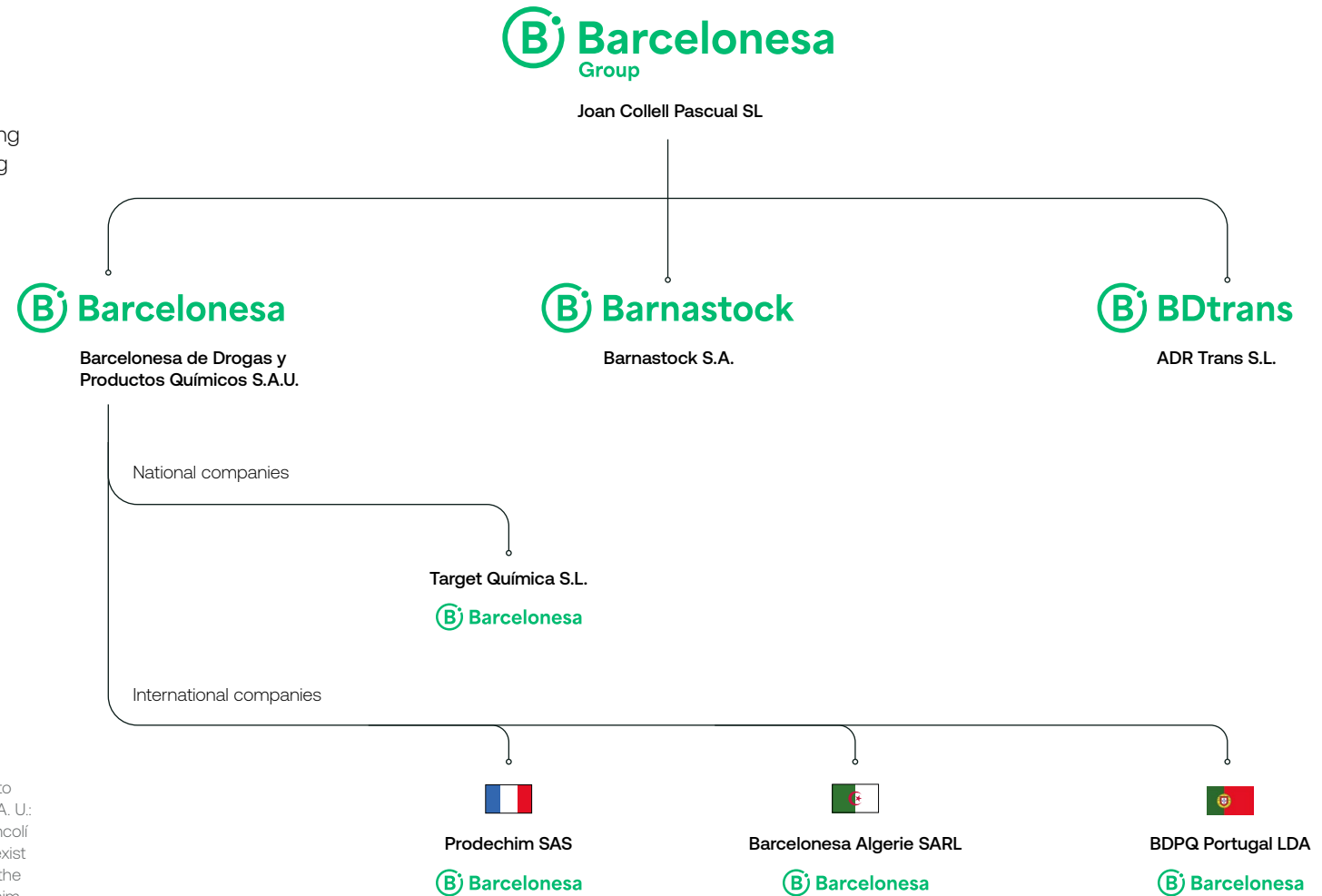
The recipes, designed to facilitate their preparation and enjoyment at home and to promote a shared moment of gathering, are available for download.

SEE
RECIPES



2.3. Organization and structure GRI 2-1; 2-2

In 2025, various mergers between entities¹ have been carried out, as part of a corporate reorganization process, with the strategic objective of simplifying the Group's structure and consolidating an operating model based on a single company per country.



(1) On the one hand, they have been integrated into Barcelonesa de Drogas y Productos Químicos S. A. U.: Puramar Agua S. L. U., Quifransa (Química del Francolí S. A.), Tratawac S. A. and Progial S. L., ceasing to exist as independent legal entities. On the other hand, the merger of Barcelonesa France SARL with Prodechim SAS has been carried out.

Barcelonesa Group integrates various companies that provide services in its three main business lines: Chemicals, Nutrition & Health, and Logistics.

Chemicals

Business managed by the company **Barcelonesa de Drogas y Productos Químicos**, with 80 years of experience. Its main activity is the design, manufacture, marketing, and distribution of chemical products in practically all sectors of activity. It offers a comprehensive service, from basic chemicals and specialties to tailor-made formulations, sourcing from the main international markets. It has its own laboratory where it carries out quality control and product approval, as well as its own subsidiaries in Algeria, France, and Portugal. This division offers other services such as:

- **Technical assistance** on the selection, use, and application of the supplied products.
- **Global packaging management** through a Collective Extended Producer Responsibility System (SCRAP) and an Individual Extended Producer Responsibility System (SIRAP).
- **Telemetry**: management of *tank stock* through its Telemetrix service (from level control to order planning and management or the logistical tracking of tankers).
- **Water treatment**, with specific products that help the sustainable management of this resource, ensuring respect for and compliance with legislation.
- **Online easyB** platform where you can manage all information and documentation related to orders and products.
- **Blendings** and custom packaging.



Logistics

Specialization in storage (Barnastock) and transport (BDtrans):

- **Barnastock** is a national logistics operator specialized in the storage, handling, and packaging of hazardous chemicals. It has all the permits and certifications to store practically all types of chemicals: flammable, corrosive, toxic, organic peroxides, oxidizers, and environmental. As well as products for animal feed, food additives, pesticides, phytosanitary products, and unclassified products. Its facilities, with 44,455 m² of surface area and 20,146 m² of warehouses, meet the highest safety standards and ensure compliance with current regulations.
- **BDtrans²** is the industrial transport company specialized in ADR (acronym for the “European Agreement concerning the International Carriage of Dangerous Goods by Road”). It manages road transport, both nationally and internationally, of non-hazardous and conventional products. Its services include groupage or full loads, management of all documentation, or the transport of liquids with transfer to a tank.

Nutrition & Health

Business area focused on offering a comprehensive service around the distribution, storage, labeling, mixing, and technical advice of raw materials, additives, and ingredients, as well as custom manufacturing, design, and specialties for the human, animal, and agrochemical nutrition sector.

- **PH7** is a technology brand that offers high-quality customized food solutions for the fishing and meat sectors. It develops customized formulas and adapts its more than 300 formulations according to the specific needs of its clients, processes, legislation, the species to be treated, and the desired results. Its innovative solutions enhance product quality and optimize production processes.



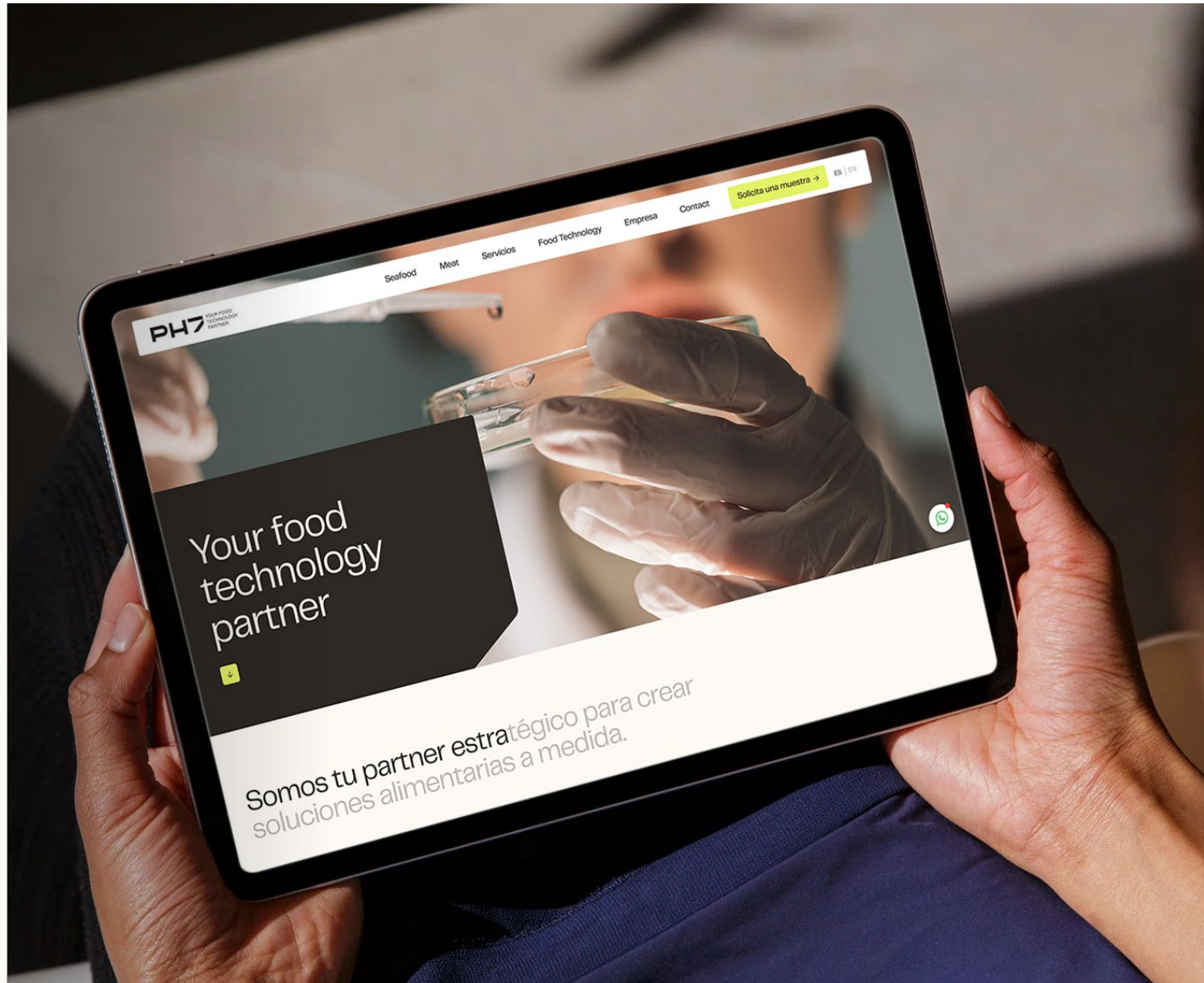
(2) BDtrans is the trade name of the company ADR Trans.

New identity and strategic positioning of PH7

PH7, the technology brand of Barcelonesa Group with more than 25 years of experience in developing food solutions, has renewed its corporate identity in 2025, launching a new logo, colors, and a more direct, iconic, and visual language. This evolution is the result of an internal transformation process and the expansion of its activity into the meat sector, a new market it enters with solutions adapted for both fresh and cooked products.

In this new context, PH7 is established as the R&D&I team, the laboratory, the pilot plant, and the process consultant for food companies in the fish, seafood, and meat sectors, providing innovation, technical knowledge, and customized solutions to its clients. The new corporate identity was presented in Barcelona, at the Seafood Expo Global 2025.

PH7 YOUR FOOD
TECHNOLOGY
PARTNER



Facilities GRI 2-1

Barcelonesa Group purchases basic chemicals, chemical specialties, and ingredients worldwide. As part of its activity, it also stores, packages, labels, formulates, and custom manufactures products and chemical specialties that are delivered directly to customers through its extensive network of facilities.

Catalonia

Barcelona:

- 2 SEVESO warehouses
- 2 Tank farms
- 2 Warehouses
- 2 Factories
- 1 Food plant
- Port tanks

Tarragona:

- 1 Factory
- 1 Tank farm

Girona:

- 1 Warehouse

Customs warehouse in Barcelona (AEO)

Rest of the Peninsula

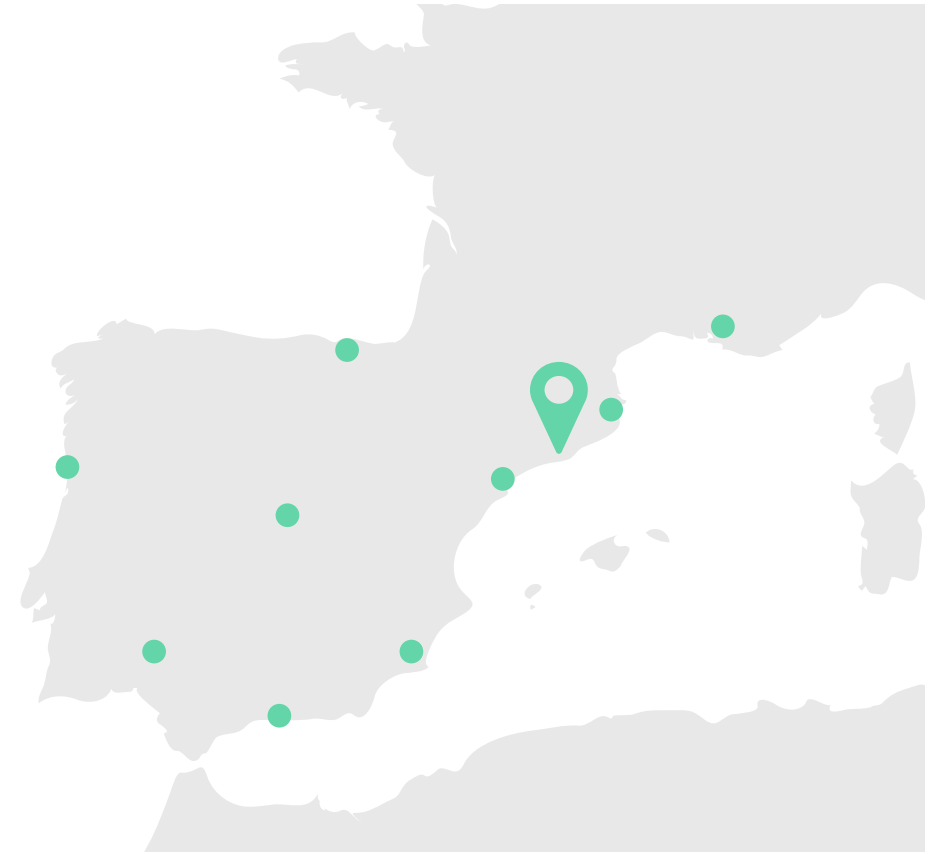
- Warehouse and port tank in Bilbao
- Warehouse and tanks in Murcia
- Port tanks in Motril
- Warehouse in Seville
- Warehouse in Madrid

France

- Warehouse in Marseille

Portugal

- Warehouse in Porto



+70.000 m²

for storage and
SEVESO II tanks

+11.000 m³

for liquids

+50.000

pallets

Governing and management bodies GRI 2-9; 2-11

Barcelonesa Group is managed by two general directors (joint administrators) who, in decision-making, are supported by an Advisory Board. This board, also known as the CDA, is the highest governing body of the Group, and is made up of both administrators, various company executives, and two external advisors. In 2025, the CDA had a female representation of 25%, with 2 women among its 8 members.

Likewise, there are two other governing bodies in Barcelonesa Group:

- Strategic Management Committee (CDE).** Responsible for defining the Group's Strategic Plan and for monitoring to ensure its correct execution, it is made up of both the General Management and the first line of management of Barcelonesa Group.
- Operational Management Committee (CDO).** Responsible for implementing and coordinating the strategy defined by the Strategic Management Committee, it is composed of 13 members (11 men and 2 women) who represent the different functional areas of the Group. This committee leads the execution of actions at the business and operational level, facilitating daily coordination between the different areas.



of the structure of the governing and management bodies of Barcelonesa Group is planned, with the aim of strengthening internal coordination and the definition of major strategic decisions within the Group, ensuring correct execution.

GRI 405-1

Diversity in the operational management body

	Year	Total members	Breakdown by gender		
			Gender	No.	%
Operational Management Committee	2023	9	Men	7	78%
			Women	2	22%
	2024	9	Men	7	78%
			Women	2	22%
	2025	13	Men	11	84,62%
			Women	2	15,38%

From 2026 onwards, a transformation and update

2.4. Products and services

Barcelonesa Group offers its clients customized chemical and food products and solutions, tailored to the specific needs of each company, sector, and situation. Its more than 80 years of experience have enabled a deep understanding of products, qualities, and origins to offer clients a wide and complete range of raw materials, ingredients, and specialties. To this end, it works with an extensive variety of products and ingredients, from basic *commodities* to specialties.



Diversity of products

From basic chemical products to chemical specialties and the development of tailor-made formulations.



Multiple sources and origins

Works closely with its partners to ensure different product origins and qualities.



Continuous updating

Its ongoing monitoring of market trends and purchasing capacity allow for the constant and evolutionary incorporation of new products and specialties to expand and develop its catalog.



Sustainable alternatives

In constant collaboration with its suppliers, it provides traditional solutions and environmentally friendly alternatives.

+ 2,000 product, quality, and origin references

Inorganic chemistry

- Inorganic acids
- Alkalis
- Inorganic peroxides
- Oxides
- Minerals
- Special silicas
- Metallic salts
- Inorganic salts
 - » Sodium and potassium chloride
 - » Carbonates and bicarbonates
 - » Sulfur derivatives
 - » Phosphates
 - » Nitrates and nitrites
 - » Chlorinated derivatives
 - » Boron salts
 - » Fluorine derivatives
 - » Bromine salts
 - » Iodine salts

Organic chemistry

- Biobased derivatives
- Organic acids
 - » Acetic
 - » Formic
 - » Propionic
 - » Fumaric
 - » Malic
 - » Others
- Organic acid salts
 - » Acetates
 - » Formate
 - » Propionates
 - » Others
- Absorbents and adsorbents
- Mineral and natural oils
- Alcohols
- Amines
- Antifoaming agents
- Ketones
- Nitrogen derivatives
- Disinfectants
- Primary and formulated solvents
- Esters
- Fibers
- Phthalates
- Glycols
- Gluconates
- Cyanide compounds
- Organic peroxides
- Polyols & Polyurethanes
- Resins: Epoxy/Polyester/Others
- Surfactants
- Other various organic salts

Specialties and formulations

- Industrial BD formulations
 - » Aluminum treatment
 - » Detergency
 - » Water treatment
 - » Soil treatment
 - » Formulated solvents
 - » Textile
 - » *Oil & Gas*
 - » Construction
- Food ingredients
- Food formulations
- Formulations *tailor-made*
- Adsorbents
- Surfactants
- Waste treatment
- By-products
- Organic specialties
- Inorganic specialties

Product innovations 2025

Collaboration agreement with Pritty Pearlescent Pigments

Barcelonesa Group has signed an agreement with Pritty Pearlescent Pigments, an Asian manufacturer of pearlescent and effect pigments, known for its advanced R&D laboratories and ISO quality certification. Through this collaboration, the Group expands its *portfolio* of products, offering innovative solutions tailored to customer needs in the *coatings*, plastics, and rubber sectors.

Sustainable peptides for skin care

The Cosmetics division of Barcelonesa Chemicals has established a strategic alliance with Readline Biotech, a supplier specialized in peptides for the cosmetics industry. Some of the new peptides incorporated are COSMOS certified, ensuring their suitability for organic and natural cosmetic formulations.



Comprehensive service GRI 2-6

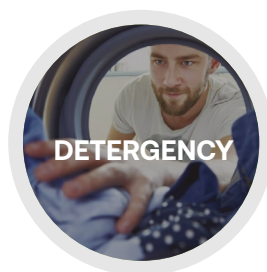
Commitment to the customer is a hallmark of all areas of Barcelonesa Group. Their teams are fully integrated into each client's reality, applying specialized processes and methodologies that enable them to understand and address their most specific needs.

Within this framework, the Group positions itself as a trusted chemical and food *partner*, offering a comprehensive, proactive, and highly specialized service. Its goal is to support the business growth of its clients and contribute to the evolution of the industry, bringing all its knowledge and experience throughout the value chain: from a broad catalog of chemical solutions and food ingredients to advanced logistics, state-of-the-art technologies, and customized formulation and manufacturing.



Barcelonesa Group works closely with clients and *partners* to provide chemical solutions that combine efficiency, reliability, responsiveness, and sustainability across all sectors of activity.

Specific solutions for productive sectors



3. Roadmap



3.1. Internationalization

3.2. Technological business

3.3. Quality and continuous
improvement

3.4. *Customer Experience*

3.5. Contribution to sustainable
development

Barcelonesa Group carries out its activity under a *human centric* model, focused on continuous improvement, compliance with the highest quality standards, and excellence in customer experience throughout the entire value chain, integrating environmental, social, and governance (ESG) criteria into all its processes and decisions.

Barcelonesa Group works continuously on the evolution of its *portfolio* of products and services, with the aim of anticipating and responding to its clients' needs, specializing in each sector, region, and new market in which it operates.

Guided by this vision, the Group has continued throughout 2025 to drive its lines of action in internationalization, technological business, quality, continuous improvement, and excellence in customer experience, steering its entire management chain towards the highest satisfaction of all parties involved in each operation.

In line with the values and purpose of Barcelonesa Group, its business model integrates sustainability transversally under an ESG perspective, thus considering environmental, social, and corporate governance aspects. This approach is linked to the company's longstanding commitment to creating shared value, which is now renewed by the vision of the fourth generation of the founding family, driving responsible growth focused on long-term value creation.



In 2025, the Group has worked on the development of the 2026-2030 Strategic Plan, focused on five priorities: service, efficiency, specialties, commodities, and technological business.

3.1. Internationalization GRI 2-1

Barcelonesa Group continues to consolidate its international expansion, broadening both the diversity of its brands and products as well as its sectors of activity and the scope of its operations.

Since 2011, and aligned with its entrepreneurial vision and the purpose of incorporating new clients and diversifying its *portfolio* of services and products, Barcelonesa Group has boosted its international expansion through the creation of its own subsidiaries in key markets of the chemical sector.

The Group has its own subsidiaries in Portugal and France. The Portuguese subsidiary was created in 2011 to expand in the Iberian Peninsula, especially covering Portugal and Galicia. Algeria was established in 2015 with a local partner who owns 51% of the company, as required by the country's law, with the aim of growing in North Africa. In 2019, operations began in France, strengthening its commercial and distribution positioning in the French market and in Southern Europe.

The three subsidiaries are located within a radius of about 1,000 km from the headquarters, located in the Famades Industrial Park in Cornellà de Llobregat (Barcelona). From there, it connects with the logistics platforms of its subsidiaries, strategically located in the Porto region, near Algiers, and in Provence (southern France), respectively.

In addition to its subsidiaries in the EMEA region, Barcelonesa Group has *partners* in countries such as the United States, United Kingdom, India, Japan, and Brazil, among others, as well as exclusive sourcing agents in Italy, South Korea, Turkey, and China.

With all this, the Group currently operates in more than 70 countries. 10% of global turnover in 2025 came from export markets (18% in 2024).



Global presence

● Subsidiaries and agents

Headquarters Spain:

Warehouse and Factory

Portugal and France:

Warehouses and sales office

Italy, South Korea, Turkey, and China:

Exclusive sourcing agents

● Partners

- | | |
|----------------|---------------|
| Ireland | Japan |
| United Kingdom | United States |
| Germany | Italy |
| Tunisia | India |
| Brazil | |



3.2. Technological business

Barcelonesa Group provides high value-added solutions, developed with proprietary technology, for different productive sectors.

The Group develops customized formulations tailored to the specific needs of its clients through its R&D&I Department. To this end, it has the technical equipment and infrastructure necessary to guarantee the highest quality at all stages of the process, from design and laboratory testing to pilot trials and industrial scaling.

From its in-house laboratory, with proprietary

technology and in collaboration with universities and research centers, the company works on the formulation and development of new products with the aim of helping its clients optimize processes, save time and costs, and improve reliability in the preparation of mixtures, dilutions, concentrated bases, and even manufacturing.

In this regard, throughout 2025, Barcelonesa Group has continued collaborating with CIDETEC, a non-profit technology organization and member of BRTA (Basque Research and Technology Alliance), on an R&D project in the field of metal surface treatment, funded by the Centre for the Development of Industrial Technology (CDTI).



3.3. Quality and continuous improvement GRI 2-28

Barcelonesa Group considers quality in products and services a key pillar in maintaining strong and lasting relationships with all its stakeholders.

Excellence in products and services is a fundamental commitment of Barcelonesa Group, actively promoted by Management in all areas of the company. Its management chain is aimed at achieving maximum satisfaction for all parties involved in each operation, integrating a continuous improvement approach that allows for constant optimization of processes and results.

All the companies that make up the Group are certified according to ISO 9001 and 14001 standards. In addition, the company has an Integrated Quality, Health, Safety and Environment Management System (QHSE), which guarantees a comprehensive and systematic approach to compliance with legislation and continuous improvement in all phases of the process.

This commitment is also reinforced by various certifications and accreditations that contribute to the improvement of systems and the sustainable development of the activity.



The food plant in Parets del Vallès obtains IFS Food certification

Since September 2025, the food plant located in Parets del Vallès has operated under the IFS Food (International Featured Standards) standard, one of the most demanding standards in the agri-food sector internationally.

This certification attests that the plant's production processes meet high requirements in terms of food safety, traceability, hygiene, risk management, and quality control, in accordance with applicable regulations and customer specifications.

This recognition, granted after a rigorous evaluation process, reinforces the transparency, product integrity, and operational efficiency of the Nutrition & Health division, as well as its ability to consistently produce safe and quality products.

Management certificates

- ISO 9001 / ISO 14001.
- Safety and Quality Assessment Systems (SQAS).
- Responsible Care.
- European Feed Additives and PreMixtures Quality System.
- IFS Food (International Featured Standards).



Product certificates

- OU KOSHER Certificate.
- Andalusian Committee of Organic Agriculture.
- HALAL Guarantee.
- Ecocert.
- Catalan Council of Organic Agricultural Production (CCPAE).



Industry associations

- Association of Manufacturers and Marketers of Food Additives and Supplements (AFCA).
- Spanish Association of Chemical Trade (AECQ).
- Association of Surface Finishing Industries (AIAS).
- Spanish Association of Water Treatment and Control Companies (AQUA España).
- European PlusChem Alliance.
- AMEC.



3.4. *Customer Experience*

Barcelonesa Group prioritizes building strong and lasting relationships with its clients, based on active collaboration, continuous listening, and teamwork. This approach places the client at the center of its service model, with the aim of understanding and consistently meeting their needs.

In line with this principle, the company began in

2025 the development of the 'Customer Experience' project, whose main objective is to integrate customer orientation and service excellence as fundamental pillars of its corporate culture.

During this first year, the first two phases of the project have been consolidated, which constitute the starting point for understanding the customer experience in its entirety and establishing a system that allows for systematically measuring their level of satisfaction at each point of contact with the company, as well as identifying areas for improvement. The methodology applied has been based on a combination of quantitative and qualitative information, which ensures a global view of customer perception.



The main objective of the 'Customer Experience' project is to integrate customer orientation and service excellence as pillars of the company's corporate culture.

'Customer Experience' project phases developed in 2025

1. Customer journey design

With the aim of clearly defining the *customer journey* and identifying all the touchpoints between the customer and the company, interviews with customers and internal meetings with different departments have been conducted. Additionally, commercial teams have been accompanied on their visits, face-to-face meetings with customers have been held, and listening sessions have been conducted through the customer service department.

This analysis has enabled the creation of a detailed map of the customer journey, reflecting both their perception and their interaction with the company, making it easier to identify opportunities for improvement throughout the entire process.

2. Satisfaction measurement

To ensure an objective and diverse perspective, metrics have been collected through satisfaction surveys in all the countries where the company operates, differentiating by sector, country, and role. The questionnaires include key indicators, such as NPS, and other parameters that allow for the evaluation of aspects such as loyalty and the use of the easyB platform.

The overall result obtained (8,5/10) reflects the high quality perceived by customers and the effectiveness of the processes, tools, and measures implemented to date.

The results obtained in these initial phases of the project have been key to identifying areas for improvement that will guide future projects, including the creation of a transactional voice system that allows for the collection of continuous and real-time *feedback*, the training and awareness-raising of internal teams in *Customer Experience (CX)*, and the adaptation and optimization of customer service processes, with the aim of incorporating substantial improvements in every interaction. The deployment of these and other initiatives will be carried out progressively, according to the defined priority.

8,5

Overall customer satisfaction



Innovation at the service of the customer

With a solid track record in technological development and a clear *human centric* approach, Barcelonesa Group continuously drives the creation of innovative digital solutions that optimize the experience of customers and employees. With these objectives, various measures have been implemented in recent years to optimize processes and increase efficiency through improvements in digitalization and ICTs.

The digital platform **easyB** has become one of the Group's main commitments in terms of digital innovation. Accessible at any time and from any device, this platform provides customers with autonomous and efficient management of all information related to their operations.

This tool allows users to consult corporate, operational, financial, and product documentation through a multilingual digital viewer. For greater agility, in 2024 a new subscription system was introduced through which users can automatically receive the most relevant updates—such as the availability of

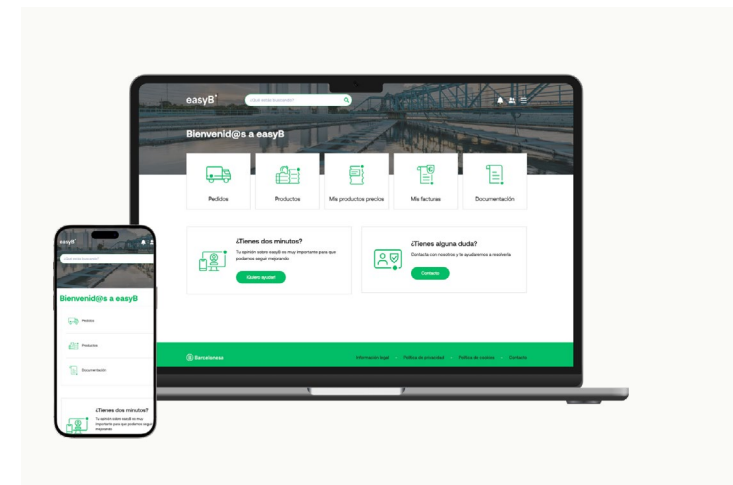
analysis certificates, delivery receipts, or notifications about invoice due dates—without needing to manually access the platform. This advancement reflects the company's commitment to continuously improving the customer experience, adapting the functionality of its tools to real needs and facilitating a closer and more effective relationship model.

Internally, the migration to the most updated version of SAP and the expansion of Salesforce coverage to the entire Purchasing Area stand out. This platform, which was previously used only for customer relationship management (CRM), now integrates SRM (Supplier Relationship Management) functionalities, optimizing workflows and facilitating management and monitoring tasks for both customers and suppliers.

Additionally, in 2025, functionalities based on the use of artificial intelligence have been incorporated into the company's internal systems, allowing for the automation, streamlining, and expansion of information processing. These implementations represent a significant step forward in the digitalization of processes, improving efficiency, reducing the risk of manual errors, and reinforcing the Group's commitment

to technological innovation and service quality.

Given the risks associated with the digital environment and data management, specific measures are also applied to ensure data protection and information security.



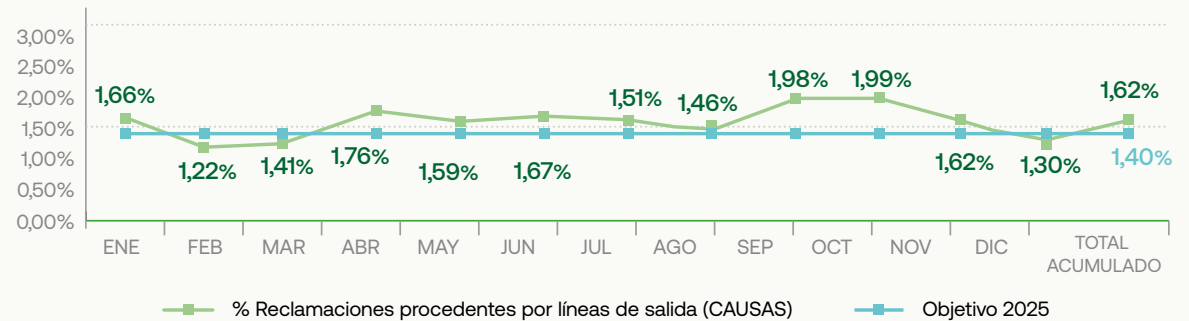
Customer service

With the aim of ensuring clear and transparent communication with customers, the Group has a complaints management procedure for each of its companies. This system includes a team of professionals who meet regularly (monthly or quarterly) in order to analyze and monitor each complaint so that the corresponding improvement actions can be implemented. This team is led by Albert Collell, the Group's general manager, as a sign of the high value the company places on continuous process improvement.

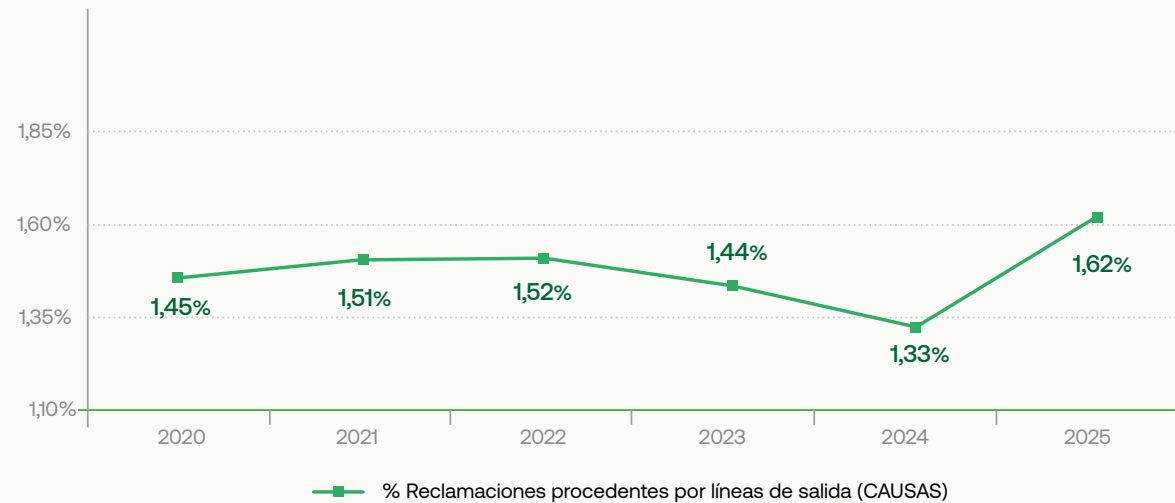
The procedure includes a confirmation of the registration of the complaint or non-conformity and a response to the customer as closure, indicating the corrective action if applicable.

Below is the percentage of valid complaints—that is, those with justified causes—by outbound lines for the 2025 fiscal year and the historical evolution of the complaint rate over the last five years:

% Valid complaints by outbound lines

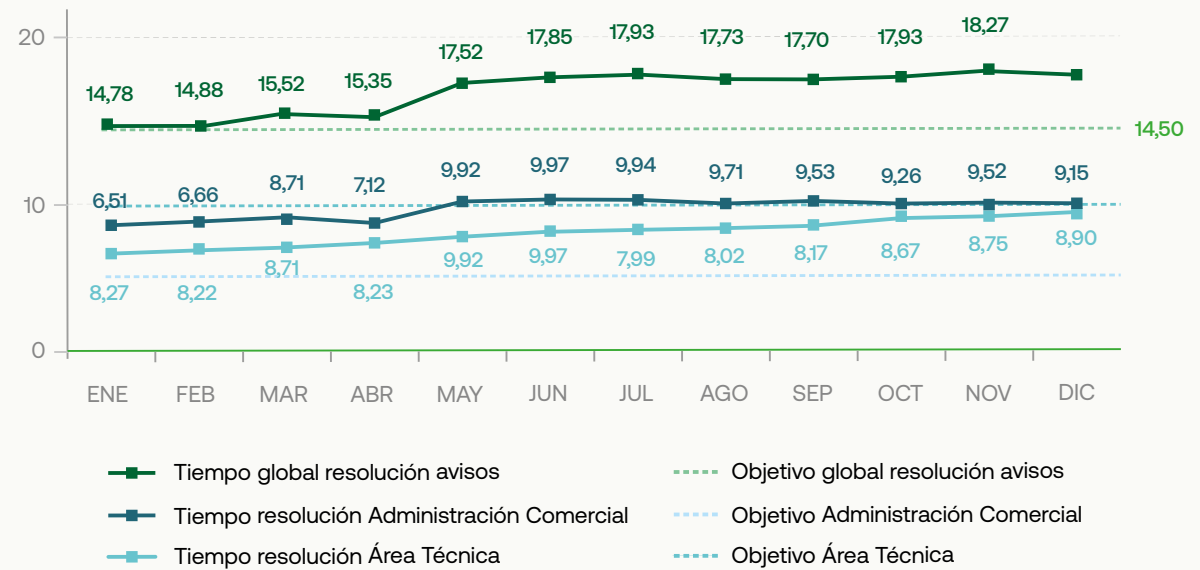


Historical evolution of Barcelonesa's complaint rate



The average resolution time is between 14 and 19 calendar days, as shown in the following chart, which also displays the targets set by area:

Complaint resolution time (days)



In 2025, no substantiated complaints have been recorded regarding customer privacy violations or loss of customer data.

GRI 418-1

3.5. Contribution to sustainable development

Sustainability, in its three aspects (environmental, social, and corporate governance), constitutes a priority and irreplaceable axis for Barcelonesa Group, as an essential way to generate value and strengthen its relationships with all its stakeholders.

This commitment has been reinforced in recent years under the leadership of the fourth generation of the founding family, and in line with the new understanding of the concept of “sustainability” and corporate responsibility. The development of its Sustainability Strategy (see next chapter) renews and strengthens this vision, driven by new projects and specific objectives.

Likewise, the company develops and implements specific initiatives that contribute to meeting the United Nations Sustainable Development Goals.

SDGs

Measures implemented by Barcelonesa Group



Ensure healthy lives and promote well-being for all at all ages.

- Training in occupational health and safety.
- Remote work, flexible hours, and a disconnection policy to facilitate work-life balance.
- Development of the 'B Barcelonesa' project, with specific measures to meet the needs of different professional profiles.



Ensure inclusive, equitable, and quality education, and promote lifelong learning opportunities for all.

- Training programs aimed at developing professional and personal skills.
- Collaboration with universities and research centers to promote R&D.



Achieve gender equality and empower all women and girls.

- *Equality Plan.*
- Promotion of a corporate culture based on respect and equal treatment and opportunities regardless of race, religion, age, nationality, gender, or any other personal or social condition.



Ensure the availability of water and its sustainable management and sanitation for all.

- Sustainable management of the water cycle.
- Responsible consumption of water and other natural resources.



Ensure access to affordable, safe, sustainable, and modern energy.

- Use of renewable energies.
- Reduction of electricity and hydrocarbon consumption.
- Optimization of delivery routes.



Promote inclusive and sustainable economic growth, employment, and decent work for all.

- Corporate principle of respect for human rights.
- Social initiative actions in collaboration with non-profit organizations that promote the labor integration of disadvantaged groups.
- Commitment to internal promotion and talent retention.



Build resilient infrastructures, promote sustainable industrialization, and foster innovation.

- Principle of excellence and continuous adaptation to market needs, through the development of new digital solutions.
- Digital innovation for the continuous improvement of infrastructures, products, and services.



Ensure sustainable consumption and production patterns.

- Reduction of the carbon footprint.
- Sustainable waste management and recovery.
- Collective Extended Producer Responsibility System (SCRAP) and Individual Extended Producer Responsibility System (SIRAP).



Promote just, peaceful, and inclusive societies.

- System of Corporate Compliance.
- *Anti-Fraud and Anti-Corruption Policy.*
- Training in *Compliance* for all employees.

4. Sustainability Strategy



4.1. Axes and commitments

4.2. Deployment of the Sustainability Strategy

Barcelona Group adopts the United Nations Sustainable Development Goals (SDGs) as a reference framework for its Sustainability Strategy.

GRI 2-22

In 2023, Barcelona Group began a thorough

exercise of analysis and reflection that resulted in the definition of a Sustainability Strategy that goes beyond regulatory compliance with the aim of moving towards real transformation aligned with the business model. The implementation of the strategy began in 2024 with a dual objective:

- Provide a shared vision to guide decision-making and set the direction to follow in terms of sustainability.
- Serve as a reference framework to drive projects and concrete actions that progressively integrate this approach into the different areas of the organization.

The company adopts the United Nations Sustainable Development Goals (SDGs) as a reference framework for its Sustainability Strategy. This alignment is structured around four axes that connect directly with the social, environmental, ethical, and governance commitments assumed by the Group, and which

translate into concrete contributions to specific goals.

In line with its vision of responsible growth and long-term transformation, Barcelona Group's Sustainability Strategy integrates a series of projects aimed at improving its portfolio towards safer and more sustainable solutions, promoting the circular economy, sustainability in the value chain, reducing environmental impact, and the well-being of people.

In order to maximize the positive impact of this strategy, one of the Group's current priorities is to strengthen internal commitment as a lever for change, relying on the active involvement of the people who are part of the company as essential agents for the real integration of sustainability in the organization.



4.1. Axes and commitments

The Sustainability Strategy of Barcelonesa Group, conceived as a cross-cutting framework serving its business model, is structured around four pillars and six interconnected commitments. Together, they form a roadmap that, through concrete initiatives, drives a progressive transformation aligned with its business model.

This strategy reinforces the Group's vision of responsible growth and long-term value creation, and contributes to the United Nations 2030 Agenda.

Four strategic axes	Six commitments	Contribution to the SDGs
 <p>Contribute to a more sustainable and circular distribution ecosystem.</p>	<p>Expand our portfolio of products and services with safer and more sustainable solutions.</p>	 <ul style="list-style-type: none"> Modernization of infrastructure and clean technology. Promotion of scientific research and technological capacity.
	<p>Facilitate the circular economy in our sector through our key role in the value chain.</p>	 <ul style="list-style-type: none"> Ecological management of waste and chemical products.
 <p>Integrate sustainability into our DNA, together with our stakeholders</p>	<p>Incorporate sustainability into the decision-making process and the organization's management model.</p>	 <ul style="list-style-type: none"> Improvement of efficiency in the consumption of global resources.
	<p>Promote sustainability throughout the value chain.</p>	 <ul style="list-style-type: none"> Efficient use of natural resources. Ecological management of waste and chemical products. Prevention, reduction, recycling, and reuse of waste.
 <p>Take care of our environment</p>	<p>Reduce our environmental impact on the planet.</p>	 <ul style="list-style-type: none"> Reduction of corruption and bribery. Creation of effective and transparent institutions. Inclusive, participatory, and representative decision-making.
		 <ul style="list-style-type: none"> Adoption of sustainable practices in companies.
 <p>Take care of the well-being of people</p>	<p>Promote the well-being and professional growth of our team.</p>	 <ul style="list-style-type: none"> Access to technology and knowledge.
		 <ul style="list-style-type: none"> Increase in renewable energies.
		 <ul style="list-style-type: none"> Improvement of environmental education and awareness.
		 <ul style="list-style-type: none"> Full employment and decent work for all. Protection of labor rights and safe work.

4.2. Deployment of the Sustainability Strategy

With the aim of advancing in an orderly and measurable way in the progressive integration of sustainability at all levels of the organization, Barcelonesa Group has defined a roadmap based on a series of projects that respond both to regulatory and market challenges and to the Group's firm commitment to generate a positive and distinctive impact on its environment.

These initiatives are structured around four priority areas of action:

1. **More sustainable and circular services and products.**
2. **Impact measurement and management.**
3. **Regulatory and governance compliance.**
4. **People, culture, and partnerships.**

In 2025, the focus has been on reviewing, validating, and organizing the projects defined in 2024, recognizing different degrees of maturity and deployment rates, and incorporating adjustments resulting from regulatory changes and identified areas for improvement. This approach has made

it possible to strengthen the foundation on which the progressive deployment of the Group's Sustainability Strategy and planned actions will be built.

Likewise, during 2025, other significant advances have been made in terms of consolidation and governance of sustainability, which have been decisive for obtaining the EcoVadis gold medal. The main actions include:

- Strengthening internal coordination between areas, promoting a more cross-cutting approach and avoiding duplication in the management of initiatives.
- Systematization and formalization of existing practices, policies, and procedures, especially regarding regulatory compliance.
- Strengthening the integration of ESG criteria in the supply chain, through the launch of a Sustainable Confirming Program (Reverse Factoring), in collaboration with a banking entity. This program improves the financing conditions for those suppliers who demonstrate outstanding performance in sustainability and have EcoVadis recognition.

On the other hand, in line with the priority areas of action, during 2025 various lines of work have been initiated, currently in the process of documentation

and methodological definition. Among them is the exploration of initiatives related to carbon footprint calculation and the development of a product scoring system based on the Portfolio Sustainability Assessment (PSA) methodology, which provides an evidence-based framework to identify social and environmental risks and opportunities and drive sustainable transformation.

In 2025, the focus has been on reviewing, validating, and structuring the strategy's projects, incorporating new improvements and adjustments resulting from the latest regulatory changes.

Sustainability governance

The cross-cutting integration of the Sustainability Strategy throughout the organization requires collaboration between different areas and, especially, the active involvement of employees.

With the purpose of coordinating its implementation and effective management, Barcelonesa Group has designed a specific organizational model, which is composed of the following bodies:

Strategic Sustainability Committee

Body responsible for decision-making to advance the integration of sustainability at all levels of the organization.

Operational Sustainability Committee

Coordination space focused on the daily management of projects and tactical decision-making for their execution.

Core Team

Made up of people from different areas of the company: Purchasing, Sales, Marketing, People and Culture, among others.

This team is responsible for leading, energizing, and coordinating the various projects that stem from the strategy, ensuring that they are developed coherently and aligned with the Group's overall objectives.



EcoVadis gold medal

In 2025, Barcelonesa obtained the EcoVadis gold medal, a recognition that certifies the company's progress in sustainability, according to environmental, social, and governance (ESG) criteria. With an overall score of 79 out of 100 and a 96th percentile, Barcelonesa is among the top 5% of companies worldwide rated by this platform.

This certificate reflects the Group's collective effort to integrate sustainability transversally into business management, addressing areas such as responsible supplier selection, process improvement, and the development of safer and more efficient products.



5. Ethics and Good Governance



- 5.1. Corporate management principles
- 5.2. Corporate Compliance System
- 5.3. Risk management

Legal and regulatory compliance, supported by its ethical standards and its commitment to long-term value creation, is a central and irrevocable pillar for Barcelonesa Group.

Barcelonesa Group aspires to be a business benchmark that grows sustainably and responsibly, placing integrity at the center of every decision. To this end, the Group focuses on generating long-term value for customers, employees, suppliers, and the communities in which it operates, promoting a culture based on transparency, respect for human rights, occupational health and safety, diversity and inclusion, and environmental protection.

This vision guides a governance model based on

strict regulatory compliance and actions aligned with the highest ethical standards. The prevention of corruption and the proper management of conflicts of interest, together with the promotion of innovation and continuous improvement, are fundamental pillars for generating trust, operational excellence, and a positive and lasting impact on society.

Its management system integrates preventive measures into decision-making processes, with the aim of anticipating risks and fostering a culture of ethical and legal compliance that involves the entire organization, as well as its suppliers and customers.

Thanks to the firm drive of management and collective commitment, the compliance culture has been progressively integrated as a distinctive feature of the Group's corporate identity.

Ethical commitment

Beyond the purely legal provisions related to regulatory compliance, Barcelonesa Group has made a true ethical commitment that affects all members of the Group, without exception, and is embodied in the following principles, set out in its *Corporate Compliance Policy*.

- Regulatory compliance is the basic operating principle of the Group, to which the business is subordinated.
- The decision-making process at all levels is oriented towards compliance and adherence to the highest ethical standards.
- The governing body leads by example, promoting a true commitment to the culture of compliance and the prevention of criminal offenses.
- Tolerance for regulatory and ethical breaches is zero and, therefore, the commission of criminal acts is expressly prohibited at all levels of the organization.
- The culture of respect for the law must be a source of inspiration for actions at all levels of the company.
- There are appropriate and effective instruments for the prevention of crimes and the promotion of a true ethical culture within the Group.

5.1. Corporate management principles GRI 2-23; 2-24

The *Corporate Management Policy* of Barcelonesa Group is based on guaranteeing the highest quality standards in its products and services, as well as a commitment to environmental protection and the safety and health of people.

a strategy of continuous improvement that contributes to the creation of sustainable value for all its stakeholders, through the efficient allocation of resources and the implementation of preventive and control actions.

Based on these principles, management establishes

Fundamental Principles of the *Corporate Management Policy*

- Fulfill the commitments agreed with suppliers and customers through a 360º service that provides them with real value, ensuring a product, service, and attention in line with their expectations.
- Carry out efficient management that guarantees satisfactory economic results for its shareholders, always respecting its corporate values.
- Comply with the legal and regulatory requirements applicable to its activities, products, services, and facilities in the areas of safety, environment, prevention of major accidents, occupational risk prevention, and human and animal food safety.
- Establish a process of continuous improvement in quality, safety, pollution prevention, and occupational risk prevention, as well as in the area of human and animal food safety.



The management of Barcelonesa Group adopts the principles of corporate management with the aim of meeting the needs of all stakeholders, ensuring safe environments and operations for people, the environment, and other parties involved in its activities.

5.2. Corporate Compliance System

During 2025, a comprehensive update of the Corporate Compliance System was carried out, conceived as an essential pillar of the Group's responsible management model, in order to ensure its adaptation to regulatory and legislative changes.

In line with its ongoing commitment to business excellence, transparency, and ethical conduct, Barcelonesa Group has a Corporate Compliance System, carefully structured and documented to ensure its effectiveness, applicability, and adaptability to regulatory changes.

Since its implementation in 2017, the system has evolved, adapting to regulatory and legislative changes, until it has become a strategic tool to ensure sustainable development and integrate ethical and regulatory principles at all levels of the organization. Its deployment has been accompanied, among other initiatives, by the creation of an Internal Information System (IIS), as an efficient channel for reporting any irregularity that may be committed, guaranteeing anonymity and confidentiality, and the development

of specific policies in areas such as anti-corruption, competition defense, the use of telematic means, and the prevention of money laundering.

This system, mandatory for employees and managers, is aimed both at reviewing internal control mechanisms and at implementing new measures to prevent and control the commission of crimes within the Group, and is kept up to date through biannual periodic reviews.

During 2025, the Corporate Compliance System underwent a comprehensive update that included the review and adaptation of virtually all its internal policies to the new legal and regulatory requirements. As part of this process, the *Risk Map* was also updated and new key documents were prepared, such as the *Responsible Statement for Employees* and the *Responsible Statement for Suppliers and Business Partners*.

All updated policies and procedures (except for the *Responsible Statement for Suppliers and Business Partners*, which will be rolled out throughout 2026 to all current and future suppliers and business partners) were communicated and made available to staff at the end of 2025. The information was transmitted through an internal communication in which the new updated policies and procedures of the Corporate Compliance System were provided, so that they were informed

and had them at their disposal, and confirmation of receipt was requested to ensure proper delivery. Likewise, the team was asked to sign the *Responsible Statement* as proof of their full knowledge of the established policies, as well as their commitment to compliance. This *Responsible Statement* included a brief explanation of the purpose and scope of each of the policies made available to them.

With the aim of strengthening knowledge of the Corporate Compliance System and individual obligations regarding regulatory compliance, training sessions are planned for the entire staff, including new hires, during the first quarter of 2026. On the other hand, in 2026 a complete external audit of the regulatory compliance system will be carried out, with the support of specialized advisors.

Control Body

Since 2021, Barcelonesa Group has had a Control Body and a formally appointed *Compliance Officer* (legal officer) to ensure effective and ongoing monitoring of the Corporate Compliance System, internal control, and strict compliance with applicable regulations, as well as legality and corporate integrity.

The Control Body is made up of members of senior

management and, since June 2025, consists of the following positions, including the current *Compliance Officer*:

- Deputy General Manager, who is also the *Compliance Officer*.
- Administrative and Financial Director.
- Director of the Technical Area and R&D.

In January 2026, the person who, since September 2025, has held the position of in-house counsel for the Group will join the Control Body, strengthening the supervision and management functions of the compliance system.

The responsibility to promote the establishment of measures to prevent, detect, and manage identified criminal risks lies with the *Compliance Officer*, as well as to periodically review the system to ensure its effectiveness and to resolve any questions and/or suggestions received regarding regulatory compliance. Likewise, they will report annually to the governing body and the Control Body on the actions carried out in the area of *Corporate Compliance*.





Policies, procedures, and processes that guide the daily operations of Barcelonesa Group

- *Corporate Compliance Policy.*
- *Code of Conduct and Responsible Practices.*
- *Anti-Fraud and Anti-Corruption Policy.*
- *Telematic Code.*
- *Procedure for action and prevention of psychological harassment, sexual harassment, gender-based harassment, harassment and violence against LGTBI people, and discriminatory acts.*
- *Manual for the Prevention of Money Laundering and Terrorist Financing.*
- *Declaration of principles of good tax practices.*
- *Criminal risk prevention model.*
- *List of persons authorized to deal with public administrations.*
- *Supplier and service contracting protocol. Contracting with clients and suppliers.*
- *Internal Information System (IIS) Policy.*
- *Protocol for management, investigation, and response to communications received through the IIS.*

Note. All documents highlighted in **bold** have been updated in 2025.

Corporate Compliance Policy

The *Corporate Compliance Policy* defines the principles and guidelines of Barcelonesa Group for the prevention, detection, and management of criminal and anti-bribery risks.

This policy aims to guide employees and new hires on the Group's position in the fight against crime and the commission of unlawful acts, as well as on the expected behaviors in the performance of their professional activity. It also provides information on internal policies and protocols and on the channels and procedures available to report possible breaches.

The policy requires compliance with applicable criminal law by the staff and management team, and establishes that third parties dealing with the company must commit to the Corporate Compliance System, as well as to the values and principles of conduct that the Group has adopted as a guide for action.

Code of Conduct and Responsible Practices

The *Code of Conduct and Responsible Practices* sets out the models and guidelines for professional, ethical, and responsible behavior that should govern Barcelonesa Group's relationships with its main stakeholders in all the countries where it operates. This code is one of the main elements in the management of Corporate Social Responsibility (CSR), and is the channel for the development of the corporate principles of perseverance, versatility, and professionalism, which are part of the essence of the Group.

The following aspects are regulated through this code:

- Responsibilities.
- Respect and protection of the environment.
- Conflicts of interest.
- Fidelity and integrity of books, records, and accounts.
- Assets and property.
- Confidential information.
- Relationships with third parties (clients, suppliers, competitors, and public administrations).
- Services.
- Health and safety.
- Internal Information System (IIS).

Adherence to the *Code of Conduct and Responsible Practices*, which applies to all employees and third parties acting on behalf of the Group, implies acceptance of the established principles and

commitments, as well as the responsibility to preserve the reputation of Barcelonesa Group. Non-compliance may result in disciplinary measures in accordance with applicable labor and conventional regulations.

Human Rights

GRI 2-23

Relationships with the various stakeholders are based on the scrupulous respect for people's rights, grounded in the principle of equality, and ensuring other fundamental rights:

- Right to confidentiality.
- Right to moral integrity.
- Right to health and safety.
- Right to equal treatment and non-discrimination.
- Right to honor and one's own image.
- Right to personal and family privacy.
- Right to sexual freedom.
- Right to freedom of expression and communication.
- Right to employment.
- Right to professional and personal dignity.
- Right to promotion and professional training.

Anti-Fraud and Anti-Corruption Policy

GRI 205-2; 205-3

The *Anti-Fraud and Anti-Corruption Policy* defines the principles and guidelines of conduct that must

always be followed by employees and third parties related to the company, with the aim of preventing the commission of any act that could be classified as corrupt.

This policy aims to serve as a guide to contribute to the creation, development, and consolidation of ethically sustainable commercial policies that guarantee free and fair competition in the market. The company thus reinforces its commitment to an organizational culture based on integrity and transparency, promoting continuous training of staff and collaborators to prevent, identify, and act against any fraudulent conduct.

Manual for the Prevention of Money Laundering and Terrorist Financing

The *Manual for the Prevention of Money Laundering and Terrorist Financing* establishes the obligation to adopt all necessary measures to prevent conduct related to money laundering and terrorist financing, with the aim of maintaining business relationships only with clients, suppliers, and partners whose activities and financial resources are of lawful origin. To this end, it is essential to have clear and verifiable information about the counterparties, the means of payment, and the identity of the person or entity carrying out each transaction.

The manual details all considerations to be taken into account to avoid this type of inappropriate practices, as well as due diligence measures applicable to all clients/products/operations and specific guidelines for the control of payments and collections. It also includes, among others, the *Third-Party Identification Form (KYC)*, whose purpose is to collect and verify the necessary information to know the identity and financial situation of clients and suppliers, as well as the origin of their funds.

This *Third-Party Identification Form* is especially key in the case of new clients and suppliers with whom the Group is going to establish a business relationship. The form will be circulated to all clients throughout 2026, together with the *Responsible Statement for suppliers and business partners*.

Market practices

Barcelonesa Group stands out for its strong commitment to fair competition, categorically rejecting any deceptive, fraudulent, or malicious practice. Regarding the obtaining of commercial or market information, employees are required to always act



The company applies policies for the prevention of corruption, money laundering, and the financing of terrorism.

within the applicable legal framework, respecting the regulations that may protect it. In particular, special attention is paid to avoiding the disclosure of trade secrets in cases of hiring professionals from other companies in the sector, as well as the dissemination of false or malicious information about competitors.

In their dealings with third parties, payments must be made in accordance with the policies established by the Financial Management Department. In addition, special control and supervision will be applied to those payments that meet any of the following characteristics:

- Unforeseen payments made to and/or by third parties not mentioned in the corresponding contracts.
- Made to accounts that are not the usual ones in dealings with a particular organization or person.
- Made to and/or by individuals, companies, entities, or to accounts opened in territories classified as tax havens.
- Made to organizations in which it is not possible to identify the partner, owner, or ultimate beneficiary.

Subcontracting and suppliers

GRI 308-1; 308-2

The selection of suppliers by Barcelonesa Group is governed by criteria of objectivity and transparency, seeking a balance between obtaining the best conditions for the Group and building long-lasting relationships with ethical, responsible suppliers aligned with the company's values.

In this regard, no employee may offer, grant, request, or accept, directly or indirectly, gifts or gratuities, favors, or compensation, whether in cash or in kind, that may influence the decision-making process related to their duties.

In order to ensure compliance with the principles and values that govern the business culture of Barcelonesa Group, in 2026 a document called *Responsible Statement for suppliers and business partners* will be deployed. By signing it, suppliers and business partners undertake to:

- Comply with the Group's ethical and conduct principles, focused on respect for legality, integrity, business ethics, and human and labor rights.
- Transmit and integrate these same principles into their supply chain, involving partners and third parties.

- Report, through the enabled communication channel, any incident or irregularity related to regulatory compliance of which they become aware.

Ethics Channel

GRI 2-26; 205-3

Barcelonesa Group has an Internal Information System (IIS) that allows any person—whether a member of the company (employees, managers, collaborators), third parties who maintain or have maintained a professional relationship with the Group (suppliers, clients, business partners), or any third party who may have knowledge of any suspicious conduct—to anonymously and confidentially report any indication



of regulatory non-compliance, legal infringement, conduct contrary to the company's values, or any other relevant irregularity. In addition, this channel is available to submit questions or inquiries related to regulatory compliance.

On the other hand, the IIS will also allow the channeling of complaints and/or communications regarding sexual or workplace harassment, which will be processed in accordance with the duly prepared *Action and Prevention Protocol*, guaranteeing, as far as possible, anonymity and confidentiality.

The channel, accessible from Barcelonesa's website, is managed through external software that guarantees the security and transparency of communications, in compliance with the technical and legal requirements of Law 2/2023.

The communications received are processed by the person responsible for the IIS, who ensures diligent, impartial treatment in accordance with current regulations.

Communication channels

Questions and suggestions for *Corporate Compliance*
compliance@grupbarcelonesa.com

Report of inappropriate and irregular conduct
**[https://whistleblowersoftware.com/secure/
barcelonesagroup-canaldedenuncias](https://whistleblowersoftware.com/secure/barcelonesagroup-canaldedenuncias)**

During the 2025 fiscal year, Barcelonesa Group has not received any internal complaints regarding the commission of offenses that required the opening of an internal investigation procedure. Likewise, it has not been necessary to inform any authority about possible crimes committed within the organization or related to it. No request has been received from any authority regarding the commission of criminal conduct related to the company.

Internal Information System Policy

In 2025, the *Internal Information System Policy* (formerly known as the *Whistleblowing Channel Policy*) was updated to adapt it to the latest legislative developments. At the same time, the *Protocol for management, investigation, and response to communications received through the IIS (Internal Information System)*, has been updated, specifying the procedure for action and communication in the event of possible non-compliance situations, ensuring its adequacy and compliance in accordance with the new legislative requirements.

Furthermore, in June 2025, the deputy general manager was formally appointed as the new head of the IIS, which demonstrates the importance that Barcelonesa Group places on regulatory compliance as a cornerstone of its management model. In compliance with the provisions of Article 8.3 of Law 2/2023, the cessation and appointment of the new person responsible for the IIS has been communicated, both at the regional and national levels.

5.3. Risk management

Barcelonesa Group integrates a preventive approach in all its decision-making processes, with the aim of anticipating and avoiding the risks inherent to its activity. In line with this principle, the different departments constantly collaborate in identifying potential threats that may affect their stakeholders, as well as in implementing effective measures to mitigate their possible negative impacts.

In order to provide a common assessment methodology and bring transparency to the management of criminal and anti-bribery risks, Barcelonesa Group has a Risk Map, which was reviewed and updated in 2025. The heads of each area, with the support and advice of the *Compliance Officer*, are responsible for identifying, analyzing, controlling, monitoring, and reviewing criminal and anti-bribery risks within their area of responsibility, ensuring that the necessary controls are in place to prevent and manage them.

The following table shows the main risks that could affect the development of Barcelonesa Group's activity in different areas.

Potential risks

Operational risks

- Emergence of new 100% digital players in the chemical products distribution chain.
- Increase in logistics costs and difficulty in finding resources for land transport.
- Increase in maritime freight rates
- Global maritime congestion due to lack of containers and ships.
- Shortage of raw materials.
- Unfair competition due to legal non-compliance by other facilities.
- Emergence of and adaptation to new legislation or regulatory changes.

Environmental risks

- Accidents due to chemical spills, mixing of incompatible products, or fire involving flammable products (situations foreseen and controlled in the Self-Protection Plan of each facility).

Criminal and anti-bribery risks

- Money laundering and terrorist financing.
- Computer-related damages.
- Offenses against intellectual and industrial property.
- Accounting offense.
- Offense of misleading advertising.
- Offenses of punishable insolvencies and frustration of execution.
- Fraud.
- Public corruption: bribery, influence peddling, public corruption in international economic activities, illegal financing of political parties, and corruption of foreign officials.
- Offenses against natural resources and the environment.
- Offenses against the Public Treasury.
- Offenses against Social Security.
- Offenses against privacy and computer trespassing.
- Discovery and disclosure of company secrets.
- Subsidy fraud offense.
- Smuggling.
- Social offenses: hate and discrimination crimes, sexual harassment offenses, and crimes against the rights of foreign citizens.
- Corruption between individuals.

6. People



6.1. Employment

6.2. Organization of working time

6.3. Occupational health and safety

6.4. Social relations

6.5. Training

6.6. Equality

Barcelonesa Group recognizes people as a key business factor and is committed to creating a positive work experience in a safe, fair, and enriching environment where each person feels happy, valued, and protected.

GRI 2-7

With the aim of consolidating its growth strategy, the Group's Human Resources policy is focused on creating a committed, passionate, and innovative team, capable of adapting and evolving in a VUCA environment (from the English acronym for Volatility, Uncertainty, Complexity, and Ambiguity).

Just as the company works on the continuous improvement of the customer experience, it gives priority attention to the internal experience of its employees, listening to their opinions and analyzing the factors that influence their day-to-day, taking into account the differences between the various professional profiles that make up the workforce.

From this approach, Barcelonesa Group defends and promotes the observance of human and labor rights, applying current regulations and best practices in employment, health, and safety conditions as a basis to guarantee the comprehensive well-being of its team.

'B Barcelonesa'

In 2025, Barcelonesa Group continued to make progress in the implementation of the 'B Barcelonesa' plan, developed in 2022 with the aim of establishing itself as an excellent company to work for. With a cross-cutting and people-centered approach, this program fosters commitment and loyalty from the very first contact, involving the entire organization in building lasting professional relationships based on trust and mutual satisfaction.

Throughout the year, new actions have been implemented in line with the defined action plan, which is structured around seven strategic areas: process automation (BEX), *onboarding*, leadership, workplace well-being, internal communication, culture, and data analytics.

Objectives of the 'B Barcelonesa' program

- Increase employee satisfaction.
- Effectively communicate the value proposition as an employer brand.
- Create internal ambassadors who reinforce the corporate culture.
- Enhance talent and foster long-term commitment.
- Attract and retain professionals aligned with the Group's values.
- Connect the team's experience with business achievements.
- Improve the customer experience as a direct reflection of internal well-being.

New employee portal

As part of the digitalization process of the People and Culture Area, in January 2025 the new employee portal was launched, a platform accessible to the entire workforce that centralizes and digitalizes the main people management processes. This corporate tool streamlines administrative procedures, reduces paper usage, and improves operational efficiency, while also strengthening internal communication.

The portal integrates key functionalities such as attendance control, vacation management—with requests available both from the web and the mobile app—and digital signing of contracts and other employment documents, contributing to a more agile, autonomous, and efficient employee experience.

On the other hand, in February 2025, payroll management was outsourced with the aim of optimizing resources and freeing up internal capacity for higher value-added tasks. This decision, which responds to the company's growth, promotes more specialized and efficient management.

Annual corporate meetings

In December 2025, nearly 320 professionals from Spain, Portugal, and France gathered to celebrate **BDay**. Institutionalized in 2024 as the annual corporate event of Barcelonesa Group with the support of the Management Committee, this day is conceived as a space for connection and recognition, aimed at strengthening the sense of belonging, fostering interaction between areas, and valuing the people who are part of the Group.

Additionally, in the days prior, the Commercial Convention took place, bringing together the sales teams from the three countries. In recent years, this event has become established as a key forum to align vision and strategy, share challenges and results, and strengthen the cohesion of the commercial team in an environment of collaboration and joint learning.



New offices in Polinyà

In 2025, the offices located in one of the Barnastock warehouses in Polinyà were renovated, with the aim of relocating professionals who previously carried out their activities in other facilities of the center⁽¹⁾.

The new offices, designed to offer a more functional environment adapted to current needs, integrate the Group's corporate identity, maintaining visual consistency across the different workplaces.

The facilities include meeting rooms, flexible workspaces, and a dining area, designed to foster collaboration and employee well-being.



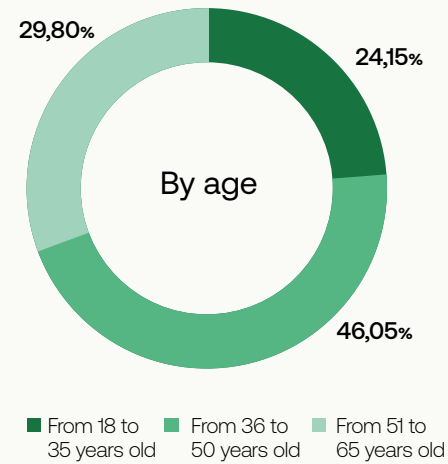
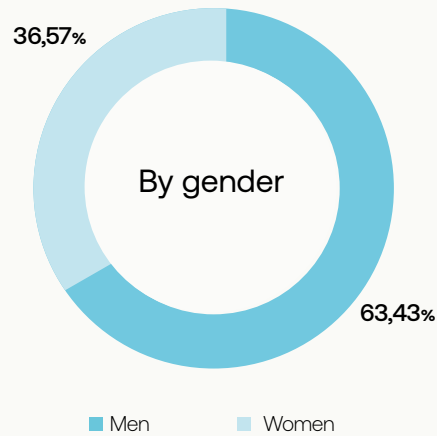
(1) The previous offices were affected by a fire that occurred in July 2024.

6.1. Employment GRI 2-7

Our team

443

employees



Barcelonesa Group has a diverse team, made up of 443 people of different profiles and nationalities. Its recruitment policy is committed to developing internal talent, prioritizing permanent contracts and encouraging internal promotion for any new vacancy.

In response to operational needs, at the end of March

2025 a second work shift was introduced in the food production area of the Parets del Vallès plant, with a rotating morning and afternoon shift system.



GRI 405-1

Below is the distribution of Barcelonesa Group's workforce broken down by gender, age, professional category, and contract type⁽¹⁾:

Workforce distribution by gender

	2023		2024		2025	
	No.	%	No.	%	No.	%
Male	272	64%	312	64,46%	281	63,43%
Female	153	36%	172	35,54%	162	36,57%
TOTAL	425	100%	484	100%	443	100%

Workforce distribution by age

	2023		2024		2025	
	No.	%	No.	%	No.	%
From 18 to 35 years old	120	28,24%	131	27,07%	107	24,15%
From 36 to 50 years old	199	46,82%	225	46,49%	204	46,05%
From 51 to 65 years old	106	24,94%	128	26,45%	132	29,80%
TOTAL	425	100%	484	100%	443	100%

Workforce distribution by professional category

	2023		2024		2025	
	No.	%	No.	%	No.	%
Directors, managers, and supervisors	41	9,65%	45	9,30%	43	9,71%
Business developer	18	4,24%	19	3,93%	23	5,19%
Technicians and administrative staff	207	48,71%	230	47,52%	216	48,76%
Plant staff	159	37,41%	190	39,26%	161	36,34%
TOTAL	425	100%	484	100%	443	100%

Distribution of the workforce by type of contract

	2023		2024		2025	
	No.	%	No.	%	No.	%
Permanent full-time	411	96,71%	466	96,28%	415	93,68%
Temporary full-time	3	0,71%	10	2,07%	13	2,93%
Permanent part-time	1	0,24%	1	0,21%	13	2,93%
Temporary part-time	10	2,35%	7	1,45%	2	0,45%
TOTAL	425	100%	484	100%	443	100%

(1) All consolidated 2025 data in this chapter includes information from the Group's workplaces in Spain, France, and Portugal. In the 2023 EINF, information from centers acquired during the year was reported separately, which may affect the comparability of the data. Likewise, the impact of the fire at the Barnastock plant should be considered, which led to internal relocations and various departures in 2024. Finally, the 2025 data reflects the workforce as of December 31, 2025, whereas in previous years all people who worked during the year were included.

GRI 2-7

Distribution of the workforce by type of contract and gender

	Men		Women	
	No.	%	No.	%
2023				
Permanent full-time	264	62,12%	147	34,59%
Temporary full-time	2	0,47%	1	0,24%
Permanent part-time	0	0,00%	1	0,24%
Temporary part-time	6	1,41%	4	0,94%
2024				
Permanent full-time	299	61,78%	167	34,50%
Temporary full-time	9	1,86%	1	0,21%
Permanent part-time	0	0,00%	1	0,21%
Temporary part-time	4	0,83%	3	0,62%
2025				
Permanent full-time	269	60,72%	145	32,96%
Temporary full-time	9	2,03%	4	0,90%
Permanent part-time	1	0,23%	0	0%
Temporary part-time	2	0,45%	12	2,71%

Distribution of the workforce by type of contract and age

	From 18 to 35 years old		From 36 to 50 years old		From 51 to 65 years old	
	No.	%	No.	%	No.	%
2023						
Permanent full-time	114	26,82%	199	46,82%	98	23,06%
Temporary full-time	3	0,71%	0	0,00%	0	0,00%
Permanent part-time	1	0,24%	0	0,00%	0	0,00%
Temporary part-time	2	0,47%	0	0,00%	8	1,88%
2024						
Permanent full-time	123	27,70%	223	50,23%	120	27,03%
Temporary full-time	8	1,80%	1	0,23%	1	0,23%
Permanent part-time	0	0,00%	1	0,23%	0	0,00%
Temporary part-time	0	0,00%	0	0,00%	7	1,58%
2025						
Permanent full-time	102	23,02%	189	42,66%	124	27,99%
Temporary full-time	5	1,13%	3	0,68%	5	1,13%
Permanent part-time	0	0%	12	2,71%	1	0,23%
Temporary part-time	0	0%	0	0%	2	0,45%

Distribution of the workforce by type of contract and professional category

	Directors, managers, and supervisors		Business developer		Technicians and administrative staff		Plant staff	
	No.	%	No.	%	No.	%	No.	%
2023								
Permanent contract T. Full-time	39	9,18%	18	4,24%	199	46,82%	155	36,47%
Temporary contract T. Full-time	0	0,00%	0	0,00%	1	0,24%	2	0,47%
Fixed contract T. Part-time	0	0,00%	0	0,00%	1	0,24%	0	0,00%
Temporary contract T. Part-time	2	0,47%	0	0,00%	6	1,41%	2	0,47%
2024								
Permanent contract T. Full-time	43	9,68%	19	4,28%	224	50,45%	180	40,54%
Temporary contract T. Full-time	0	0,00%	0	0,00%	1	0,23%	9	2,03%
Fixed contract T. Part-time	0	0,00%	0	0,00%	1	0,23%	0	0,00%
Temporary contract T. Part-time	2	0,45%	0	0,00%	4	0,90%	1	0,23%
2025								
Permanent contract T. Full-time	41	9,26%	22	4,97%	200	45,15%	152	34,31%
Temporary contract T. Full-time	1	0,23%	0	0%	4	0,90%	8	1,81%
Fixed contract T. Part-time	1	0,23%	1	0,23%	11	2,48%	0	0%
Temporary contract T. Part-time	0	0%	0	0%	1	0,23%	1	0,23%

The organizational culture of Barcelonesa Group, focused on personal development and positive reinforcement, is also reflected in its recruitment policy. The selection of new professionals is based on competency assessment and ethical criteria aligned with the company's DNA, such as humility and the ability to collaborate.

This talent management approach helps maintain a high level of satisfaction and commitment within the team, with a voluntary turnover rate of 2.71% in 2025 (5.17% in 2024).

Dismissals

GRI 401-1

Barcelonesa Group maintains its commitment to stability and continuity in employment, fostering strong and lasting labor relations. In 2025, the involuntary turnover rate stood at 8,35%, compared to 9,30% recorded in 2024.

The following tables show the data corresponding to the number of dismissals carried out during the year, broken down by gender, age, and professional category:

Number of dismissals by gender and age

	Women		Men		TOTAL	
	No.	%	No.	%	No.	%
2023						
From 18 to 35 years old	3	7,89%	11	28,95%	14	36,84%
From 36 to 50 years old	7	18,42%	13	34,21%	20	52,63%
From 51 to 65 years old	2	5,26%	2	5,26%	4	10,53%
2024						
From 18 to 35 years old	1	1,43%	19	27,14%	20	28,57%
From 36 to 50 years old	6	8,57%	15	21,43%	21	30,00%
From 51 to 65 years old	1	1,43%	4	5,71%	5	7,14%
2025						
From 18 to 35 years old	4	8,16%	18	36,73%	22	44,90%
From 36 to 50 years old	7	14,29%	16	32,65%	23	46,94%
From 51 to 65 years old	4	8,16%	0	0%	4	59,18%

Number of dismissals by professional category

	2023		2024		2025	
	No.	%	No.	%	No.	%
Directors, managers, and supervisors	1	2,63%	3	4,29%	2	4,08%
Business developer	1	2,63%	1	1,43%	5	10,20%
Technicians and administrative staff	16	42,11%	8	11,43%	15	30,61%
Plant staff	20	52,63%	34	48,57%	27	55,10%

Remuneration

GRI 2-19; 2-20; 405-2

The salary of Barcelonesa Group's workforce is determined according to the position held, always respecting the applicable sectoral agreements in each country.

Salary increases are based on a comprehensive assessment that considers performance, professional development, attitude, and the degree of achievement of objectives, as well as evaluation by direct supervisors.

The Group's remuneration policy also incorporates an internal equity criterion, whereby salary bands are applied to ensure equality between equivalent positions. In 2025, the pay gap stood at -8.68%, compared to -19.33% recorded in the previous year¹.

Pay gap by professional category

	2023	2024	2025
Directors, managers, and supervisors	16,00%	0,84%	12,13%
Business developer	14,00%	14,00%	13,18%
Technicians and administrative staff	15,00%	31,00%	8,91%
Plant staff	4,00%	31,00%	-8,41%

(1) This variation is due to the inclusion, in the 2024 EINF, of the new workplaces in the overall calculation.

6.2. Organization of working time

At Barcelonesa Group, different professional profiles coexist, performing their work in various environments and conditions. This diversity is due to the industrial nature of its activity, which combines operational functions in the plant with administrative and commercial functions.

Employee profiles at Barcelonesa Group



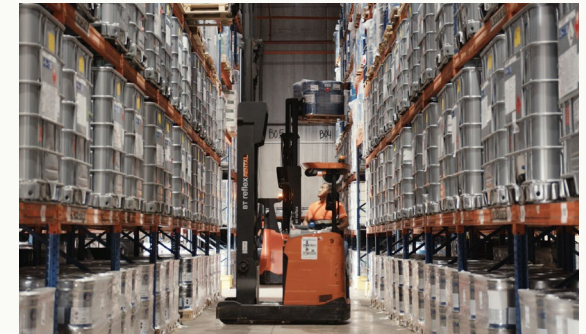
Office

People who work in the Group's offices and carry out most of their work using a computer and telephone, either in person or remotely.



Commercial

People who generally work outside the Group's offices, visiting clients and carrying out their work using a computer and telephone.



Plant

People who work in the Group's production plants and warehouses, carrying out their work with the necessary uniforms and machinery in each case (forklifts, pallet trucks, packaging machines, etc.).

GRI 401-2

Barcelonesa Group's labor policy guarantees equity in the enjoyment of rights related to the organization of working time. These benefits are accessible to all employees, regardless of their contractual relationship or working schedule. The main measures considered include:

- **Workday arrangements adapted to each profile.** A significant part of the workforce works in shifts (morning or afternoon), whether rotating or fixed, in accordance with the collective agreement, which sets a total of 1,754 hours per year. In the case of office staff, as long as their duties allow and do not interfere with plant operations, the option of flexible entry and exit times is offered.
- **Training and meetings within working hours.** These activities are scheduled during regular working hours. In cases where, for organizational reasons or service continuity, they must be carried out outside of these hours, the time spent is compensated with time off.
- **Holidays and paid leave with flexibility.** Holidays can be taken by weeks, days, or even hours. Regarding paid leave established by agreement — such as, for example, the hospitalization of a family member—, it is allowed to be taken *after the event*, adapting to the circumstances of each case.
- **System of paid voluntary on-call shifts.** With the aim of strengthening security at the facilities, in 2025 an on-call system was implemented at the Polinyà, Cornellà de Llobregat, and Parets del Vallès centers. The shifts, planned in advance, are voluntary and come with financial compensation.



Work absenteeism

GRI 403-2; 403-9

Barcelonesa Group considers work absenteeism to be those absences from the workplace that are duly justified and documented. Through the implementation of labor flexibility and work-life balance measures, an environment that encourages attendance and commitment is promoted.

In 2025, the absenteeism rate reached 51.51% (11.70% in 2024), with a total of 400,245.51 hours (91,081.10 hours in the previous year). This increase is mainly due to the rise in temporary disabilities caused by accidents, as well as a higher number of leaves for family reasons and medical visits. The main causes that have led to these absences are broken down in the following table.

Note 1. The data for birth leave for the biological mother and paternity leave corresponding to 2025 are presented in a unified manner.

Note 2. The data for leave due to illness/death of a family member corresponding to 2025 are presented separately: illness of a family member, death of a family member, hospitalization/operation of a family member, and outpatient procedure.

Note 3. The data for medical visit leave corresponding to 2025 include both regular visits and visits to specialists.

Causes of work absenteeism

	2023		2024		2025	
	Hours	%	Hours	%	Hours	%
Union hours	50,93	0,08%	104,28	0,11%	75,87	0,02%
Temporary disability due to accident	1.456	2,34%	896	0,98%	14.729,75	3,68%
Temporary disability due to illness (EC)	50.802	81,52%	54.427	59,76%	105.424,25	26,34%
Breastfeeding	816	1,31%	1.552	1,70%	592	0,15%
Marriage	734	1,18%	592	0,65%	1.936	0,48%
Leave for biological mother	4.211	6,76%	4.139	4,54%	5.032	1,26%
Paternity leave	2.040	3,27%	5.080	5,58%		
Extension of birth and childcare benefit	0	0,00%	0	0,00%	80	0,02%
Illness of a family member					120	0,03%
Death of a family member					672,28	0,17%
Hospitalization/operation of a family member	921,40	1,48%	250,47	0,27%	9.049,45	2,26%
Outpatient procedure					3.688,09	0,92%
Relocation due to moving	0	0,00%	0	0,00%	301	0,08%
Medical visit to a specialist	383,44	0,62%	851,53	0,93%	254.267,30	63,53%
Medical visit	902,14	1,45%	577,35	0,63%		
Termination of pregnancy	0	0,00%	112	0,12%	0	0,00%
Exam leave	0	0,00%	485,73	0,53%	331,68	0,08%
Paid leave	0	0,00%	21.965,74	24,12%	3.883,34	0,97%
Suspension from employment and salary	0	0,00%	48	0,05%	46,5	0,01%
Temporary disability due to menstruation	0	0,00%	0	0,00%	16	0,00%

Work-life balance

GRI 401-3

In line with its commitment to the overall well-being of its team, Barcelonesa Group actively promotes work-life balance through policies and measures that address the real needs of employees.

One of the key tools is the BPay flexible compensation plan, already fully implemented, which allows employees to optimize their net pay by allocating part of their gross salary to products and services exempt from personal income tax (IRPF). The catalog includes transportation vouchers, as well as other services such as restaurant, daycare, and health insurance. Likewise, within this plan, the nursery voucher is included, aimed at employees with children between 0 and 3 years old who use early childhood education services. This benefit, exempt from taxation, represents tangible support for families.

On the other hand, all employees with an employment contract are guaranteed the right to maternity/ paternity leave. During this period, Barcelonesa Group pays the full amount of extra payments at 100%, without applying any proportional reduction, since this time is covered by the INSS benefit. In 2025, a total of 11 employees (10 women and 1 man) enjoyed this right.

Number of employees with reduced working hours due to legal guardianship

	Women		Men		% legal guardianship	
	No.	%	No.	%	TOTAL employees	% of the total
2023	10	100%	0	0,00%	425	2,35%
2024	13	92,86%	1	7,14%	484	2,89%
2025	10	90,91%	1	9,09%	443	2,48%



Flexible working hours

- Working hours coinciding with school hours whenever the job position allows it.
- Possibility to compress the working day and make it intensive when enjoying reduced working hours due to legal guardianship.
- In complicated family situations affecting plant staff, who have a more rigid schedule than office staff, efforts are made to adapt the schedule to the shift that best suits the special needs of the employee.

Scope of teleworking

Throughout 2025, Barcelonesa Group has continued to promote the teleworking model in all office activities that are not essential to plant operations. This measure, aimed at promoting work-life balance, allows employees to choose the work modality that best suits their needs, respecting equity criteria and the protection of teams that, due to the nature of their functions, must perform their work in person.

This hybrid model provides broad flexibility, both in the choice of days and in the distribution of working hours, making it possible, for example, to work on-site in the morning and telework in the afternoon.

The number of people teleworking has increased in 2025, reaching a total of 305 (173 women and 132 men), which represents 68.85% of the workforce (53.88% in the previous year).

Work disconnection policy

Due to the industrial nature of Barcelonesa Group's activity, most of the workforce carries out their work in plants or warehouses, so digital equipment is not provided outside working hours, except in cases where it is expressly required. Meanwhile, office staff who choose hybrid work have the necessary devices to perform their duties from home.

To ensure adequate coverage during key moments of the working day and guarantee the operability of work meetings, recommended availability slots have been defined within working hours, between 09:30 and 13:30, and between 15:30 and 17:00.

However, when coordinating face-to-face or virtual meetings, each manager must take into account and respect individual particularities, such as shifts, reduced working hours, intensive working day agreements, or adjustments specific to holiday periods.

With the aim of promoting digital disconnection, it is also recommended to avoid, as far as possible, sending emails, making calls, or scheduling meetings outside the company's activity hours, which are between 07:00 and 19:00.



6.3. Occupational health and safety GRI 403-1; 403-2; 403-3; 403-6

The safety and well-being of employees is a priority for Barcelonesa Group, which acts in accordance with the recommendations of the ISO 45000 standard, with the aim of ensuring a safe and healthy working environment in all its facilities.

As part of this commitment, the Group has a Joint Prevention Service that coordinates the necessary resources to integrate prevention at all levels of the organization. This service covers key areas such as industrial safety, hygiene, ergonomics, and applied psychosociology. The occupational medicine specialty, meanwhile, is managed by an External Prevention Service.

One of the pillars of this preventive model is the continuous assessment of risks through periodic inspections and incident investigations, evaluating the potential severity and probability of accidents or occupational diseases. These assessments make it possible to verify the effectiveness of corrective measures and to adopt new actions when necessary.

Along these lines, throughout 2025, hygienic and ergonomic assessments have continued to be carried out in different facilities, whose reports will allow

for a more precise quantification of risks and the implementation of specific measures adapted to the analyzed job positions.

Likewise, with the aim of strengthening the team's capabilities in risk prevention, a specific training plan on healthy backs has been developed during the year, since this is the risk that generates the highest number of sick leaves. Meanwhile, members of the intervention teams have received practical training in fire extinguishing. Both training actions will be integrated into the training plan of each site and will be delivered periodically.

As part of health promotion actions, the Group's most populated sites¹ are equipped with defibrillators and medical check-ups include, among other tests, the analysis of prostate-specific antigen (PSA) in men over 50 years old.

Strengthening and unification of preventive management in all sites

Due to the increase in staff and operational centers, in 2025 the resources of the Joint Prevention Service have been expanded by incorporating an additional senior technician and the support of an intermediate-level technician at the Tarragona center. Likewise, all the Group's sites have been integrated into the service, with the aim of unifying safety and health criteria and raising safety standards.

In addition, emergency drills have been carried out in all centers and specific measures have been established for the development of action plans in the new sites, aimed at the continuous improvement of preventive management.

(1) Cornellà de Llobregat, Polinyà, Parets del Vallès, and Tarragona.

Psychosocial study

In 2025, Barcelonesa Group has launched an action plan aimed at strengthening positive aspects and addressing areas for improvement identified in the psychosocial study carried out in the previous year. This study made it possible to assess the working conditions related to the organization, the content and execution of tasks, as well as their impact on people's health and the quality of professional performance.

The action plan defined for the 2025-2027 period covers four areas of action:

- Development of training plans in different departments.
- Work with teams to define roles, tasks, and workload.
- Strengthening of corporate values and specific company procedures.
- Analysis and improvement of communication channels, enhancing information aimed at employees.

In line with the action plan, during the year, a stress management plan has been developed and training has been provided to plant and production managers in communication, conflict management, and assertive communication.

Identified strengths

- Working time factor
- Autonomy
- Psychological demands
- Variety and content
- Interest in the worker
- Relationships and social support
- Participation and supervision

Areas for improvement

- Workload
- Role definition



Training in health and occupational risk prevention

GRI 403-5

Adequate training is key to consolidating a preventive culture in which each person assumes an active role in protecting their own safety and that of the team. To this end, Barcelonesa Group structures occupational health and safety training around three fundamental pillars that allow for a comprehensive approach to the risks inherent to the activity and guarantee a safe and healthy working environment:

- Job-specific training, based on the functions to be performed and the risks identified.
- Supplementary training for the job, derived from the handling of specific equipment or regulations.
- Emergency training, in collaboration with the company firefighters, as it is considered high chemical risk.

The following tables detail the types of training actions provided in the field of health and occupational risk prevention, as well as the number of people trained and the volume of hours dedicated:

Training in OHS

Types of OHS training	2023		2024		2025	
	Number of training sessions	No. of people trained	Number of training sessions	No. of people trained	Number of training sessions	No. of people trained
Training on risks and measures in the workplace (initial or periodic)	116	379	104	204	91	292
Risk training for external personnel	0	0	0	0	20	56
Emergency courses	23	116	46	198	54	364
Other training	56	228	104	222	61	174
Other COVID training	8	16	0	0	-	-
TOTAL	195	723	254	624	226	886

Note 1. Within "Other training" are included training actions such as aerial platforms, defibrillator training, forklift courses, working at heights, company firefighter, and electrical risks.

	TOTAL annual OHS training hours	TOTAL people trained	OHS training hours/person
2023	730,5	425	1,72
2024	1.722	484	3,56
2025	3.347,5	443	7,55

Action protocol in case of a workplace accident

GRI 403-9

In the event of a workplace accident or incident, the first established measure is the immediate notification of the event to the People and Culture Area, as well as to the Joint Prevention Service. Subsequently, the corresponding prevention technician carries out a thorough investigation to identify the causes and establish the necessary corrective measures. Likewise, all workplace accidents are reported to the competent authorities through the official notification systems enabled by the administration.

Workplace accidents and resulting absences

Types of OHS training	2023	2024	2025
Workplace accidents WITH LEAVE	10	12	15
Workplace accident without In Itinere	9	12	12
In Itinere accident	1	0	3
Absences due to WA or OD	10	10	21
Workdays lost due to WA without In Itinere	64	132	447
Workdays due to WA In Itinere	7	0	51

Note. No deaths resulting from occupational diseases have been recorded.

6.4. Social relations GRI 2-30; 403-8

At Barcelonesa Group, social dialogue is structured through works councils, in an environment of open, transparent communication oriented towards joint work. Regular meetings with the legal representatives of the workers —or with staff delegates if necessary— allow for the channeling of consultations, agreements, and proposals within a framework of respect and collaboration.

In situations requiring negotiation, or in the face of potential conflicts, specific committees or working groups are created to ensure the participation of the entire workforce in decision-making. This participatory approach, which reinforces the culture of understanding, has made it possible to reach consensus even beyond what is required by current regulations.

Collective agreements

Barcelonesa Group incorporates, as part of its internal regulations, the principles and provisions established in the agreements and conventions to which it has adhered, both national and international, committing to their promotion and compliance.

Due to the diversity of activities, Barcelonesa Group operates with three collective agreements that cover 100% of the workforce:

- *Collective agreement for wholesalers and importers of chemical products, drugstores, perfumery and related products*, in the case of the centers in Cornellà de Llobregat, Polinyà, Parets del Vallès, Tarragona, Guadalajara, and Vizcaya.
- *Collective agreement for the road transport of goods in Barcelona and Collective agreement for the road transport of goods in Seville*, for the company ADR Trans S.L.

All agreements and conventions signed by Barcelonesa Group include, to a greater or lesser extent, aspects related to the safety and health of workers, and refer to preventive action regarding occupational risks. This commitment is fully embraced by the Group, which effectively integrates it into its management system.

With this objective, all the companies that make up the Group have a Health and Safety Committee or, failing that, prevention delegates/technicians who perform equivalent functions. These bodies meet quarterly to address issues related to this area, assess compliance with the measures adopted, and propose new preventive actions.

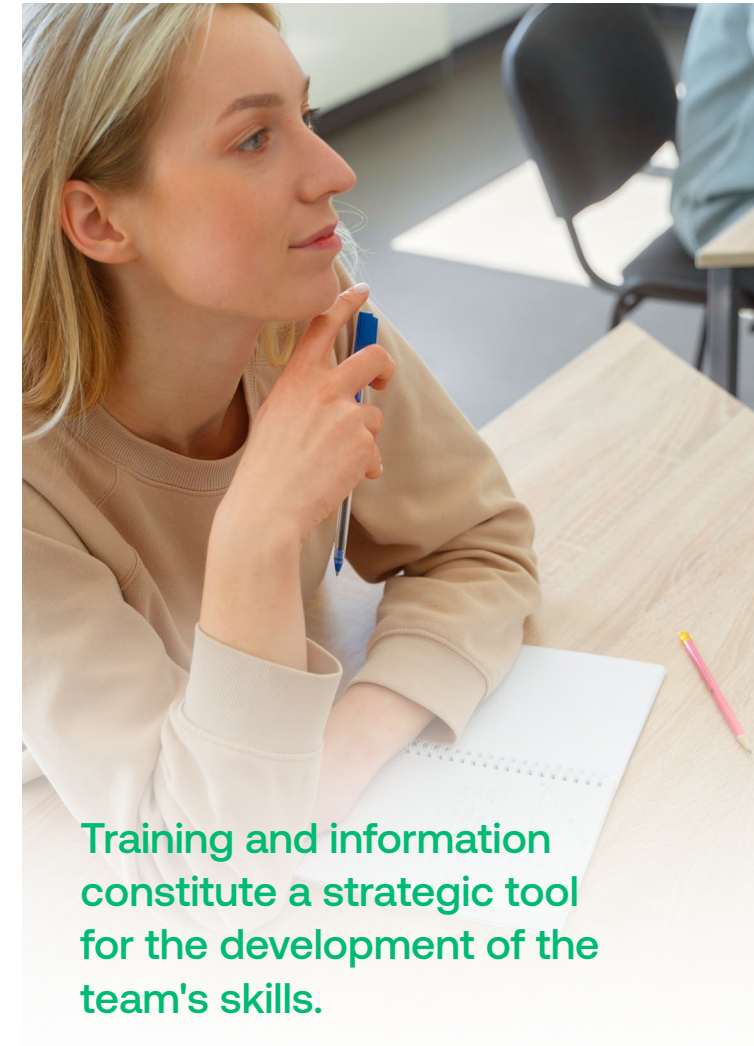
6.5. Training GRI 404-2

Training and information constitute a strategic tool for the development of the skills of the human team, considered one of Barcelonesa Group's most valuable assets. In order to ensure continuous improvement, each year a process to identify training needs is carried out in coordination with the heads of each area. This assessment allows priorities to be defined and the corresponding Annual Training Plan to be developed.

The Group's training policy focuses on three key areas for the comprehensive development of the workforce:

- **Technical training:** related to the job position and therefore aimed at updating and/or acquiring new knowledge.
- **Training in emotional management and personal skills:** focused on fostering corporate competencies and values by practicing emotional intelligence and appreciative leadership.
- **Cross-disciplinary training related to occupational risk prevention and languages.**

During 2025, various training actions aligned with the Group's strategic objectives have been promoted. On the one hand, the management team has received training in leadership and team management. On the other hand, a practical course has been delivered for company firefighter training, as well as a basic fire-fighting course aimed at warehouse and production staff.



Training and information constitute a strategic tool for the development of the team's skills.

Investment in training per worker

	TOTAL number of people trained	Budget allocated to training programs	TOTAL per person
2023	425	27.251,17€	64,12€
2024	484	113.000,00€	233,47€
2025	443	180.317,20€	373,33€

Total training hours by gender

	TOTAL people trained	TOTAL hours	Hours/ person	Breakdown by gender	Training hours
2023	425	1.989	4,68	Men	1.500
				Women	489
2024	484	6.073	7,96	Men	3.838
				Women	2.235
2025	443	8.850	29,97	Men	4.928
				Women	3.922

GRI 404-1

Total training hours by professional category

	2023	2024	2025
Directors, managers, and supervisors	135	526,5	568
Business developer	58	331	521
Technicians and administrative staff	777	2.898,5	4.529
Plant staff	1.019	2.317	3.232
TOTAL	1.989	6.073	8.850

6.6. Equality GRI 406-1; 405-1

Equal treatment and opportunities between men and women is an essential principle of Barcelonesa Group's corporate and people management policy. This cross-cutting commitment applies to all stages of working life: from recruitment and promotion processes to remuneration policy, training, employment conditions, occupational health, working time arrangements, and work-life balance.

Within the framework of its corporate responsibility, the Group has an *Equality Plan* that establishes a set of measures aimed at promoting real equality between men and women in all companies and, by extension, in society as a whole.

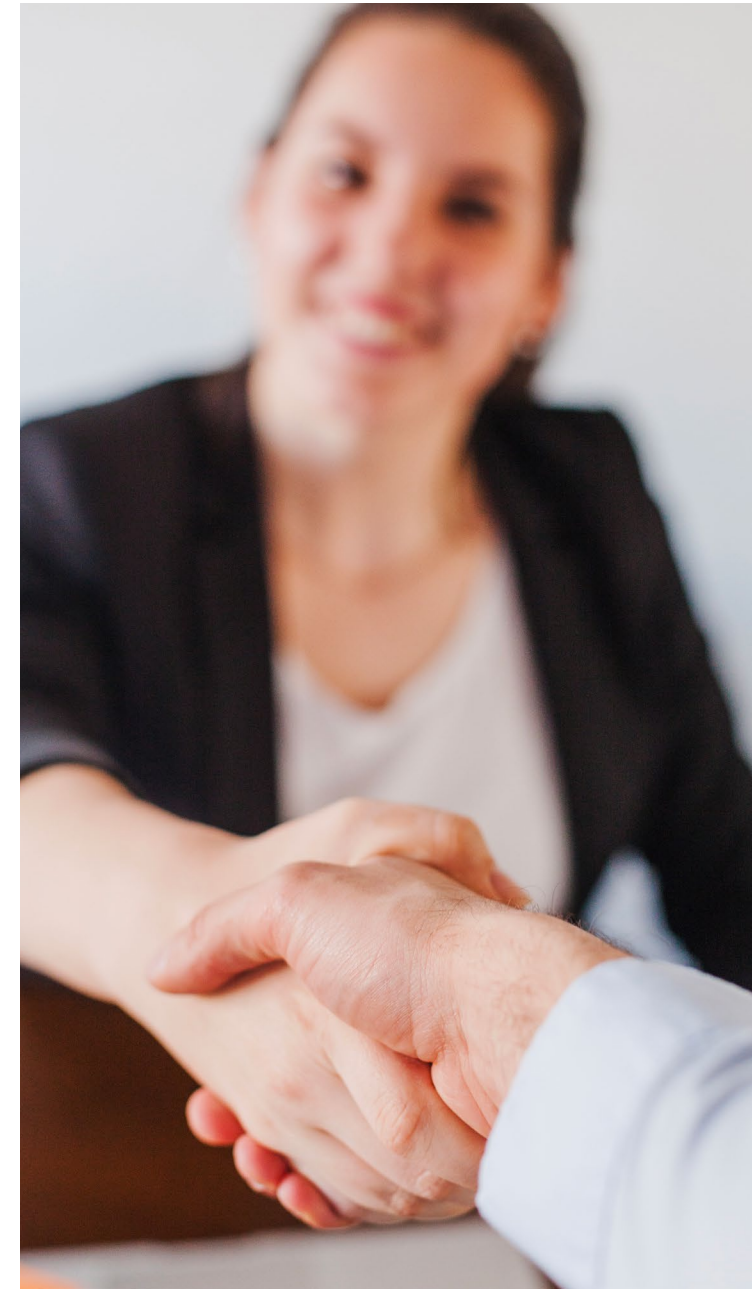
The supervision and monitoring of these actions are the responsibility of the Permanent Equality Committee, a joint body made up of five company representatives and five worker representatives, whose mission is to ensure the correct implementation of the plan and to guarantee the integration of an inclusive and non-discriminatory culture.

In November 2025, the establishment of the new joint committee responsible for reviewing and updating the *Equality Plan* was formalized, in anticipation of its expiration at the end of the year.

Measures adopted to promote employment

With the aim of retaining talent and fostering professional development within the organization, the People and Culture Area always prioritizes internal selection to fill any vacancy. This selection is based on knowledge of the position, training, and experience of the candidates, who are invited to a competency-based interview to determine their suitability.

Job offers never specify the gender of the position to be filled, ensuring impartial and equitable selection processes regarding the gender of applicants. However, in the case of candidates with equivalent merits, preference is given to the less represented gender in the department where the vacancy occurs, thus contributing to equality and diversity within the company.



Measures against discrimination

The Group's corporate culture is firmly rooted in the observance of human and social rights, and in the effective integration of the entire team, without any discrimination based on race, nationality, social origin, age, sex, marital status, sexual orientation, ideology, political opinions, religion, or any other circumstance related to the private or public life of individuals. According to the same principle, the company contributes to the labor integration of people with disabilities through their employment.

In accordance with the *Code of Conduct and Responsible Practices*, Barcelonesa Group "rejects any manifestation of violence, physical, sexual, psychological, moral or other harassment, abuse of authority at work, and any other behaviors that create an intimidating or offensive environment for the personal rights of its professionals."

GRI 405-1

Number of employees with disabilities Barcelonesa Group

	No. employees with disabilities	No. TOTAL number of employees	% employees with disabilities
2023	8	425	1,88%
2024	10	484	2,07%
2025	11	443	2,48%

Note. Within Barcelonesa Group, the companies Target Química S.L. and ADR Trans S.L., do not reach 50 employees on staff to comply with the General Disability Law (LGD).

Harassment prevention protocol

Barcelonesa Group categorically prohibits any form of harassment or physical, sexual, psychological, or verbal abuse towards the team, as well as any other behavior that may create an intimidating, offensive, or hostile work environment. In 2025, no cases of harassment or discrimination were recorded, nor were there any reports of harassment.

In order to regulate the procedures for action and prevention of psychological, sexual, or gender-based harassment in the workplace, Barcelonesa Group has a specific protocol aimed at all staff. This regulation establishes specific measures that guarantee respect and fair treatment for all employees. Among the measures included are transparency and fairness in recruitment, selection, promotion, and remuneration

procedures; exemplary conduct by the management team; the inclusion of harassment-related topics in training; and the integration of harassment prevention within occupational risk prevention. Likewise, in compliance with current regulations, in 2025 specific measures have been incorporated to prevent and address violence based on sexual orientation or gender identity and to protect the rights of the LGTBI community.

On the other hand, the protocol determines how to act in the event of harassment and defines the intervention of the mediator, a key figure in resolving these types of situations and protecting both the complainant and those involved in the investigation, preventing retaliation or negative consequences within the company.

7. Social development and partnerships



7.1. Integration of industrial activity into the social environment

7.2. Promotion of innovation in the chemical sector

Barcelonesa Group actively contributes to the economic and social progress of the communities where it operates and drives innovation in the chemical industry through advanced solutions that generate value in multiple productive sectors.

Throughout its more than 80-year history, Barcelonesa Group has demonstrated a strong commitment to the social and economic development of the communities in which it operates. This cross-cutting principle, deeply rooted in the company's founding values, has been an essential part of its culture and has been naturally passed down through generations.

One of the most notable aspects of this vocation is job creation and the promotion of quality work environments at all its locations. This work not only benefits its direct collaborators, but also has a positive impact on the community environment. In addition, the Group's own business activity, together with its ongoing commitment to innovation, has driven the advancement of various industrial sectors, generating a positive impact on numerous families, even indirectly.



The commitment to the social and economic development of the communities in which it operates is one of the pillars of Barcelonesa Group's corporate culture.

7.1. Integration of industrial activity into the social environment

Participation in the creation and promotion of the **Associació Cornellà Empresarial** is a clear demonstration of Barcelonesa Group's involvement in local development. This entity, founded in November 2020 by ten companies located in the industrial estates of Cornellà de Llobregat (Barcelona), was created with the aim of strengthening the relationship between the business network and the community.

In 2025, the association celebrated its fifth anniversary, consolidating itself as a space for collaboration and the generation of initiatives that promote the economic and social progress of the region. In this regard, the association is collaborating with the city council on a project aimed at improving the industrial estates through actions such as paving and security, among other aspects. Likewise, with the aim of moving towards a more equitable energy transition, the association is working on the development of a project focused on shared energy consumption in the different industrial estates of the city.

On the other hand, Barcelonesa Group is also an active member of the **Spanish Association of Chemical Trade (AECQ)**, a non-profit organization that represents and defends the interests of the chemical products distribution sector. The AECQ promotes sustainable development of the industry in

the short, medium, and long term, providing a unified platform to address the common challenges of the sector. As an associate member, the Group follows the principles of its *Code of Ethics*, thus reinforcing its commitment to business ethics, transparency, and sustainability.



7.2. Promotion of innovation in the chemical sector

Barcelona promotes the dissemination of knowledge and the projection of the chemical sector through its participation in trade fairs and specialized events aimed at professionals from different industrial fields. These initiatives not only strengthen its market position, but also foster innovation and development in the chemical industry, promoting sustainable and high value-added solutions for a wide variety of productive sectors.

Among the most relevant events in which the company has participated in 2025 are:

- **Biostimulants World Congress.** The Agrochemicals team participated in this international meeting held in Barcelona, with the aim of exchanging knowledge and analyzing trends in biostimulation applied to agriculture. Their presence reinforces the company's commitment to innovation and the development of solutions aimed at generating a positive impact in the agricultural sector.

- **SEPAWA.** The Detergents team had its own stand at this renowned fair held in Berlin. A key meeting point for the exchange of ideas and the identification of new, more efficient and responsible formulations in detergents, cleaners, and fragrances.
- **Cosmetorium.** Barcelona was present, for the second consecutive year, at this benchmark event held in Barcelona. In addition to presenting its *portfolio* of solutions for the cosmetics and personal care industry, the company participated together with its represented company Readline Biotech in the workshop "Powering Skin Energy", focused on the science of water-soluble mitochondrial actives.
- **Paint & Coatings.** The Coatings division participated in the fifth edition of this exhibition, which brought together in L'Hospitalet de Llobregat (Barcelona) leading companies and professionals in innovation, technology, and advanced technical solutions in the coatings and paints sector. In collaboration with Spolchemie, it presented the TechFocus "From Fossil to Renewable", on sustainable Epoxy resins.



Attendance at trade fairs and specialized events allows first-hand knowledge of the latest market trends and strengthens relationships with manufacturers, suppliers, and distributors.

Through the PH7 technology brand, the Nutrition & Health area was also present at other international events such as **AquaExpo**, **Conxemar**, **Seafood Expo Global/Seafood Processing Global**, **China Fisheries & Seafood Expo** and **Vietfish**, with the aim of presenting food solutions designed to drive innovation and quality in the sector.

In addition to its active participation in leading trade fairs and events, Barcelonesa also attends other key meetings in different sectors as a visitor. Among the most relevant are **CPHI Frankfurt** (pharma), **In-cosmetics Global** (cosmetics), **Chemspec Europe** (fine chemicals and specialties), **China International Agrochemical & Crop Protection Exhibition** and **SIVAL** (agrochemicals). It also maintains a prominent presence at events related to human and animal nutrition, such as **FI Europe 2025**, **Food Ingredients Paris**, **FIGAN** (International Fair for Animal Production) and **Feria Iberzoo+Propet 2025**.

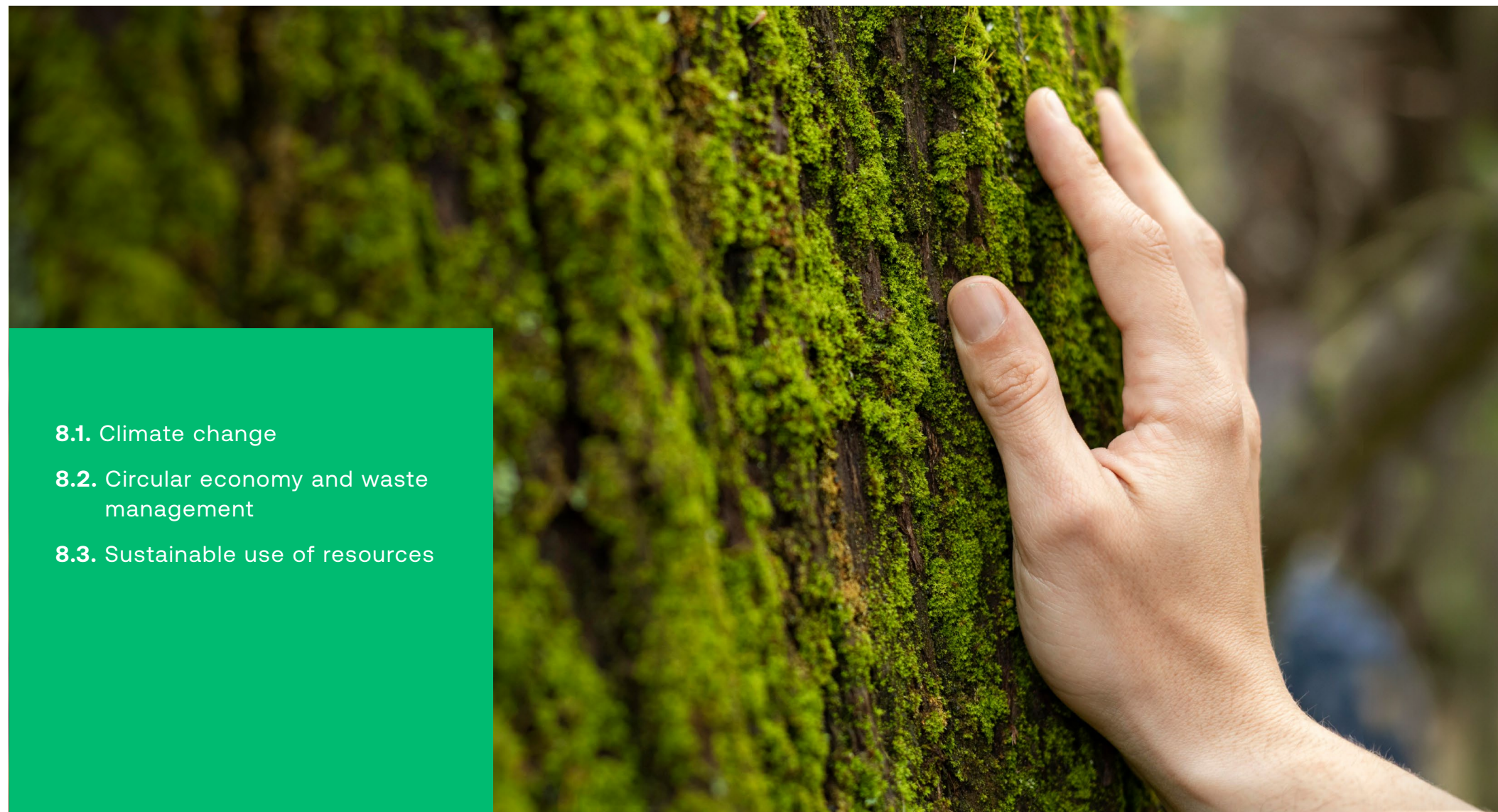


Joining the Beauty Cluster community to drive cosmetic innovation

Barcelonesa Group joined the Beauty Cluster in 2025, the main innovation and collaboration community for the cosmetics industry in Spain and the Spanish-speaking world. Founded in 2014, this cluster brings together more than 240 companies from the cosmetics, perfumery, and personal care value chain. Its mission is to promote collaboration, sustainability, innovation, and digital transformation in the sector, supporting both large companies and entrepreneurs.



8. Environmental impact



8.1. Climate change

8.2. Circular economy and waste management

8.3. Sustainable use of resources

Barcelonesa Group carries out responsible management of natural resources, adopting preventive and corrective measures to minimize its environmental impact throughout the entire life cycle of its products and promoting the circular economy in the sector from its strategic position in the value chain.

GRI 2-23; 2-27

As part of its Sustainability Strategy, Barcelonesa Group is committed to reducing its environmental footprint throughout the entire life cycle of its products, from their initial design to their final disposal. To achieve this, it promotes the responsible use of natural resources and incorporates, at each stage of the value chain, actions aimed at minimizing its environmental impact, in compliance with current legislation and with a clear focus on the circular economy.

These commitments are formalized in its *Environmental Policy*, approved by top management in May 2025. The policy, applicable to all areas and levels of the organization, sets out the Group's strategic lines

in environmental matters around the following priority areas:

- **Air pollution.** Prevention of atmospheric pollution by reducing emissions from production, storage, and transport processes, as well as the progressive incorporation of clean technologies and control systems.
- **Materials, chemicals, and waste.** Safe and responsible use of chemicals and food additives during all phases of their life cycle; promotion of raw materials with lower environmental impact; application of the waste management hierarchy (reduction, reuse, recycling, and controlled disposal); and strict compliance with regulations such as REACH (Registration, Evaluation, Authorization and Restriction of Chemicals), CLP (Classification, Labelling and Packaging), and applicable food regulations.
- **Customer health and safety.** Design, manufacture, and distribution of products that meet high standards of quality, safety, and sustainability, providing clear information for their safe handling and replacing hazardous substances with safer alternatives whenever technically feasible.
- **Energy consumption and Greenhouse Gases (GHG).** Optimization of energy consumption in

plants and offices through the use of renewable energies, as well as measurement, reduction, and compensation of GHG emissions in line with global decarbonization objectives.

- **Environmental promotion and services.** Development of technical advisory services in chemical safety, environmental management, and sustainability, with the aim of offering clients solutions that help reduce environmental impact in their own processes and extend environmental commitment throughout the value chain through collaboration with suppliers and strategic partners.
- **Water.** Promotion of efficient use of this resource in production and cleaning processes, protecting surface and groundwater through safe management of discharges and wastewater, and the implementation of savings, recycling, and reuse plans in all its facilities.

The implementation of the new *Environmental Policy* has been structured through the definition of various procedures and technical instructions regarding document management, consumption control, and internal training.

Environmental risk management and prevention

Environmental management is the responsibility of the Technical Area, led by the *Regulatory & QSHE Manager*. Its responsibilities include legal compliance on environmental matters, as well as the implementation of policies established by the Strategic Management Committee (CDE).

Likewise, guided by the precautionary principle, the Technical Area periodically analyzes the impacts of possible environmental risks through an *Environmental Risk Assessment and Analysis Report*. This procedure allows for the establishment of appropriate preventive measures and the determination of a financial guarantee intended to cover the environmental liability associated with its activity, which amounts to two million euros.

In addition, an *Environmental Aspects Identification and Assessment Report* is prepared for each company, through which the most relevant factors are analyzed from an environmental perspective. Below are some of the main identified aspects:

Most significant environmental aspects

Direct environmental aspects

- Hydrocarbon consumption.
- Water consumption.
- Paper consumption.
- Consumption of shrink-wrap plastic.
- Electricity consumption.
- Emissions from vehicle combustion.
- Generation of sanitary/domestic water.
- Generation of plant water.
- Generation of contaminated packaging waste.
- Management of sludge from treatment plants.
- Generation of non-hazardous waste.

Indirect environmental aspects

- Consumption of hazardous chemicals by the cleaning company.
- Consumption of hydrocarbons from subcontracted transport.
- Emissions from subcontracted transport.
- Noise from subcontracted transport.

Environmental aspects associated with the product's life cycle, use, and final management

- Design, manufacture, marketing, and distribution of chemical and food products. (Own activity of Barcelonesa).
- Logistics management of handling, packaging, and storage services for hazardous and non-hazardous chemical products. (Own activity of Barnastock).
- Logistics management of national and international road transport of hazardous, non-hazardous, and conventional chemical products. (Own activity of ADR Trans).

Potential environmental aspects

- Accidental spill of hazardous product due to an accident during external transport.

Corporate environmental objectives are defined based on the aspects identified in the *Environmental Aspects Identification and Assessment Report*, and serve as the basis for planning and implementing specific measures aimed at preventing and mitigating the detected risks.

In 2025, there were no breaches of environmental legislation or regulations.

Environmental certificates



8.1. Climate change GRI 305-1; 305-2

With the aim of contributing to the fight against climate change and reducing CO₂ emissions, Barcelonesa Group continues to introduce improvements in its facilities and processes to progressively decrease its carbon footprint.

In this context, and in compliance with Royal Decree 214/2025, of March 18 —which establishes the obligation to calculate the carbon footprint, as well as to develop and publish plans for reducing greenhouse gas emissions—, the Group has worked in 2025 on the development of an internal tool that allows the calculation of the carbon footprint per product.

The implementation of this tool, planned for 2026, is a key element to ensure regulatory compliance and, at the same time, to set decarbonization targets based on verifiable data, which will facilitate the adoption of specific emission reduction measures throughout the value chain.

Likewise, in order to minimize the atmospheric impact resulting from the activities of the different Group companies, a management procedure is applied in each of them that allows for systematic control of the identified emission sources.

Emissions channeled through emission sources subject to regulatory controls —such as those generated in *scrubbers*, blending, or container packaging— are recorded in accordance with

regulations in the *Electronic Emission Source Logbook*. Additionally, Barcelonesa Group reinforces this control through an internal asset management system (PRISMA). Through this *software*, the controls carried out on diffuse emissions generated by venting from chemical product storage tanks, the *scrubbers* in chemical product loading/unloading/packaging operations, or the combustion emissions from vehicles and the engines of the fire-fighting system pumps are also planned and recorded, which, unlike the previous ones, are exempt from periodic controls by an accredited control entity.

Additionally, in each case and process, specific measures are applied in order to prevent, reduce, and, if necessary, repair the environmental impact of both types of emission sources.

As part of the adaptation measures to the effects of climate change, additional preventive measures are adopted, such as monitoring weather conditions (high temperature, low humidity, and wind), which allows postponing the unloading of flammable products in adverse weather situations.

CO₂e emissions (t)

Company	2023	2024	2025
BDPQ Cornellà	195,93	256,61	351,08
BDPQ Parets	14,11	75,03	294,51
BDPQ Tarragona	0,00	0,00	107,73
BNS	50,06	30,77	131,64
ADR	117,96	132,9	142,53
GROUP TOTAL	378,06	495,31	1.027,49

Note 1. These data correspond to scope 1 and 2 emissions.

Note 2. The 2025 data have been calculated based on the emission factors of the Ministry for Ecological Transition and Demographic Challenge (MITECO) for 2024.

Note 3. All the data in this chapter are shown differentiated by companies and facilities: Barcelonesa de Drogas y Productos Químicos (BDPQ Cornellà de Llobregat, BDPQ Parets del Vallès, and BDPQ Tarragona), Barnastock (BNS), and ADR Trans (ADR).

Note 4. The increase in emissions from BDPQ Cornellà de Llobregat in 2024 is due both to the expansion of its commercial vehicle fleet and to the inclusion, in the calculation, of emissions from vehicles at the new work centers (Tarragona, Guadalajara, and Vizcaya). On the other hand, the increase in emissions from BDPQ Parets del Vallès and ADR is associated with increased activity, while the reduction observed in BNS is due to decreased activity after the fire.

Note 5. The carbon footprint for 2025 has increased at all centers compared to the previous year due to the change in electricity supplier. In 2024, the electricity consumed had a guarantee of origin, so it did not generate an impact on the carbon footprint. The Group plans to resume the use of energy with a guarantee of origin during 2026, with the aim of reducing the carbon footprint again.

8.2. Circular economy and waste management GRI 306-1; 306-2; 306-3

Both the Barcelonesa facilities (except for the food plant in Parets del Vallès) and those of Barnastock and ADR Trans have an environmental management system certified according to ISO 14001, which ensures proper waste management through authorized managers. In all these centers, selective waste management is carried out using specific containers for paper, plastic, toner cartridges, and fluorescent lamps.

This procedure is also applied at the ADR Trans facilities, located in the CIM VALLÈS logistics center. In this case, selective management is carried out jointly among the companies at the site, so individualized data is not available. Nevertheless, it is ensured that the waste generated is properly treated by authorized managers.

To facilitate selective collection, a designated area has been set up at one end of the warehouse for the management of waste generated by incidents, equipped with containers clearly identified with the name of the waste and its corresponding EWC

code. Likewise, a mobile retention basin is available to minimize environmental impact in the event of possible product spills.

Generated waste

GRI 306-2; 306-3

The volume of waste generated by Barcelonesa Group in 2025 amounts to 15,797.38 tons. This significant increase compared to previous years is mainly due to the management of debris and wastewater resulting from the fire at the Barnastock plant in July 2024, as well as the gradual increase in the production capacity of the Parets del Vallès plant, which is not yet operating at full capacity. The following table details the classification of this waste according to its hazardousness and final destination:

Barcelonesa Group waste (t)

Type and purpose	2023	2024	2025
Hazardous waste	39,30	6.804,25	12.894,99
Non-hazardous waste	400,36	518,40	2.902,39
Waste destined for disposal	184,83	6.999,62	15.313,65
Waste destined for recovery	254,83	321,16	483,71
TOTAL	440,33	7.322,65	15.797,38

Note. The fire at the Barnastock plant resulted in the generation of 14,777.444 tons of waste in 2025 (6,753.06 tons in 2024), detailed in the table "Waste derived from the BNS fire" in this same chapter. Without the impact of this extraordinary event, the total volume of waste generated by Barcelonesa Group in 2025 amounts to 1,010.94 tons (569.59 tons in 2024 applying the same criterion), with an increase of 441.35 tons compared to the previous year, mainly associated with the gradual increase in production at the Parets del Vallès food plant and the inclusion, in the total data for 2025, of the waste generated at the BDPQ Tarragona plant.

Below are the data broken down by company, specifying type of waste, hazardousness, and purpose:

BDPQ Cornellà de Llobregat waste (t)

Waste	Type	2023	2024	2025	Purpose
Contaminated empty containers	Hazardous	16,41	19,40	21,5	Recovery
		4,46	0,00	0,00	Disposal
Fluorescent waste	Non-hazardous	0,0054	0,00	0,02628	Disposal
Toner waste (EWC 080318)	Non-hazardous	0,02	0,00	0,02	Recovery
Electronic waste	Non-hazardous	0,00	0,00	0,137	Recovery
Sewage sludge (from other industrial wastewater treatments different from those specified in code 190813)	Non-hazardous	15,42	8,30	0,00	Disposal
Paper and cardboard waste	Non-hazardous	29,033	26,598	28,247	Recovery
Plastic waste	Non-hazardous	74,507	93,30	100,578	Recovery
General waste	Non-hazardous	13,926	20,107	22,011	Recovery
Cans of adhesives, glues, solvents, paint, silicones, resins, and varnishes	Hazardous	0,00	0,259	0,00	Recovery
Construction materials containing asbestos	Hazardous	0,00	0,00	25,28	Disposal
Other acids	Hazardous	0,00	0,00	9,5	Disposal
Other bases	Hazardous	0,00	0,00	1,981	Disposal
		0,00	0,00	3,76	Recovery
Batches containing water with hazardous substances from other industrial wastewater treatments	Hazardous	0,00	0,00	50,647	Disposal

Note. The increase in plastic waste in 2024 is due to the rise in containers that had to be destroyed during the year, which were properly managed through an authorized manager.



BDPQ Parets del Vallès waste (t)

Waste	Type	2023	2024	2025	Purpose
Paper and cardboard waste	Non-hazardous	9,712	19,08	30,14	Recovery
Biodegradable waste Kitchen/Restaurant	Non-hazardous	0,196	2,995	3,014	Disposal
Plastic waste	Non-hazardous	4,428	13,66	21,38	Recovery
General waste	Non-hazardous	1,774	1,922	2,211	Recovery
Aqueous liquid waste	Non-hazardous	140,10	217,60	410,90	Disposal
Inorganic salts or solids (hard ABDB)	Hazardous	0,00	4,338	0,00	Recovery
Insoluble inorganic salts (25kg bags/box/BB)	Hazardous	0,00	2,348	21,61	Disposal
Insoluble inorganic salts (25kg bags/box/BB)	Hazardous	0,00	6,641	0,00	Recovery
Out-of-specification organic batches without hazardousness	Non-hazardous	0,00	10,587	48,24	Disposal
Organic waste containing hazardous substances	Hazardous	0,00	0,00	0,10	Disposal
Wooden containers	Non-hazardous	0,00	0,00	11,750	Recovery
Glass	Non-hazardous	0,00	0,00	0,08	Recovery

BDPQ Tarragona waste (t)

Waste	Type	2025	Purpose
Contaminated empty containers	Hazardous	22,731	Recovery
		0,329	Disposal
Paper and cardboard packaging and containers	Non-hazardous	1,80	Recovery
Absorbent material	Hazardous	0,143	Disposal
Ferrous metals	Non-hazardous	0,761	Recovery
Non-ferrous metals	Non-hazardous	0,03	Recovery
Aerosols	Hazardous	0,012	Recovery
Acidic waters	Hazardous	11,28	Disposal
Cables	Non-hazardous	0,009	Recovery
Sewage sludge	Hazardous	2,28	Disposal
Paper and cardboard waste	Non-hazardous	0,62	Recovery
Plastic containers and packaging	Non-hazardous	3,20	Recovery
Plastic (neither container nor packaging)	Non-hazardous	2,39	Recovery
Scrap	Non-hazardous	2,36	Recovery
Pruning waste	Non-hazardous	1,56	Recovery
General waste	Non-hazardous	5,95	Recovery



BNS waste (t)

Waste	Type	2023	2024	2025	Purpose
Paper and cardboard waste	Non-hazardous	28,04	19,53	16,052	Recovery
Plastic waste	Non-hazardous	24,299	18,856	24,623	Recovery
General waste	Non-hazardous	19,772	14,874	35,005	Recovery
Wood waste	Non-hazardous	15,40	42,94	36,968	Recovery
Fluorescent waste	Hazardous	0,00612	0,00	0,00126	Disposal
Waste from cleaning the collection sump	Non-hazardous	8,18	0,00	9,163	Disposal
Rejected organic chemical product waste	Hazardous	0,00	5,2978	2,18	Disposal
Non-halogenated organic solvent	Hazardous	6,29686	4,5969	0,00	Recovery
Ink waste containing hazardous substances	Hazardous	3,70576	3,4075	1,65874	Recovery
Absorbents, cleaning rags and protective clothing contaminated by hazardous substances	Hazardous	1,0585	1,1845	0,7015	Recovery
Containers containing residues of hazardous substances	Hazardous	4,96308	4,7436	1,442	Recovery
Inorganic acid waste	Hazardous	0,03416	1,686	0,3105	Disposal
Inorganic base waste	Hazardous	0,82572	0,569	1,18116	Recovery
Wash waters	Hazardous	8,362	0,968	0,00	Disposal
Expired medicines	Hazardous	0,00	0,007	4,682	Disposal
Hazardous organic waste	Hazardous	0,762	0,00	0,00	Disposal
Non-hazardous organic waste	Non-hazardous	6,479	1,7195	0,00	Disposal
Hazardous inorganic waste	Hazardous	0,054	0,00	0,00	Recovery
Laboratory reagents	Hazardous	0,00	0,00	1,26	Recovery
Ink-containing waters	Non-hazardous	0,222	0,162	0,00	Disposal
Electrical/electronic scrap	Hazardous	0,077	0,0441	0,100	Recovery
Other non-halogenated solvents	Hazardous	0,00	0,00	0,605	Recovery
Solid salts and solutions containing heavy metals	Hazardous	0,00	0,00	0,418	Recovery

In order to preserve the consistency of Barnastock's annual data, the above table does not include the waste generated as a result of the fire at the Polinyà plant, which represents a significant increase compared to previous years.

Below are the characteristics and volume of the waste resulting from the fire:

Waste resulting from the BNS fire

Waste	Type	2024	2025	Purpose
Sawdust, shavings, cuttings, wood, particle boards and sheets other than those mentioned in code 030104	Non-hazardous	5,16	0,00	Recovery
Inorganic waste containing hazardous substances	Hazardous	292,58	0,00	Disposal
Aqueous liquid waste containing hazardous substances	Hazardous	6.154,30	10.082,726	Disposal
Soil and stones containing hazardous substances	Hazardous	301,02	2.430,3	Disposal
Rejected organic chemical product waste	Hazardous	0,00	127,7158	Disposal
Non-halogenated organic solvent	Hazardous	0,00	5,50606	Recovery
Non-hazardous organic waste	Non-hazardous	0,00	2,246	Disposal
Hazardous inorganic waste	Hazardous	0,00	10,213	Recovery
Laboratory reagents	Hazardous	0,00	17,74	Recovery
Other bases	Hazardous	0,00	7,922	Recovery
Containers containing residues of hazardous substances or contaminated by them	Hazardous	0,00	25,251	Recovery
Aqueous liquid waste other than those specified in code 161001	Non-hazardous	0,00	2.067,820	Disposal

Note 1. The 2024 data differ from those published in the EINF 2024 as an error was identified and corrected.

ADR waste (t)

Waste	Type	2023	2024	2025	Purpose
Rejected organic chemical product waste	Hazardous	1,50	0,00	1,052	Disposal
Containers containing residues of hazardous substances	Hazardous	0,00	0,063	0,00	Recovery
Printer toner waste	Non-hazardous	1,00	0,00	0,00	Recovery
Absorbents, filtration material, etc.	Hazardous	0,599	1,128	0,00	Disposal
Paint and varnish waste containing organic solvents or other hazardous substances	Hazardous	0,00	0,404	0,925	Disposal
Inorganic waste containing hazardous substances	Hazardous	0,00	0,271	0,0315	Disposal
Wooden containers	Non-hazardous	0,00	0,00	12,99	Recovery

Note 1. Due to the aforementioned selective removal of waste jointly at the CIM VALLÈS logistics center, no further quantitative data are available beyond those shown in the table.

Note 2. Due to its ordinary activity, ADR Trans does not systematically generate waste. This waste results from breakages or incidents and is not part of a constant process, so it is variable.

Note 3. The 2023 data differ from those published in the EINF 2024 as an error was identified and corrected.

Efficient packaging management and Extended Producer Responsibility

Barcelonesa Group has intensified its commitment to reducing the environmental impact of packaging, anticipating and adapting to the requirements of Royal Decree 1055/2022, in force from January 1, 2025. This regulation, linked to Extended Producer Responsibility (EPR), establishes new obligations for producers, who must assume the financing and organization of the management of waste derived from the packaging they introduce into the market. Specifically, the law promotes prevention and reuse measures that facilitate the transition towards a circular economy.

All Spanish companies of the Group have been members, since 2023, of the Collective Extended Producer Responsibility System (SCRAP) of Envalora, being able to operate throughout Spanish territory with industrial and commercial packaging, both single-use and reusable. As part of its regulatory commitment, in 2025, the company joined a SCRAP in Portugal (Novo Verde) to ensure compliance with the legislation in force in that country.

The deployment phase started in 2024 for the

implementation of the new Envalora SCRAP was completed in 2025 with the consolidation of the model. As product producers, Barcelonesa has made a significant effort to adapt its IT system in order to provide customers with complete and traceable information about the packaging. Likewise, the corresponding declaration for the fiscal year has been made in accordance with the new regulatory requirements, which include:

- Annual Packaging Waste Declaration MITECO (Ministry for the Ecological Transition and the Demographic Challenge) 2024.
- Initial declaration of placing packaging on the market for 2025 through the ENVANET platform.
- Communication to customers of their obligations as final holders, as well as the possibility of receiving financial compensation for the proper management of packaging.

On the other hand, since 2004, Barcelonesa has had an SIRAP (Individual Extended Producer Responsibility System), previously called the Deposit, Return and Refund System (SDDR), through which a deposit, return and refund service for packaging is managed. After the repeal of the SDDR with the

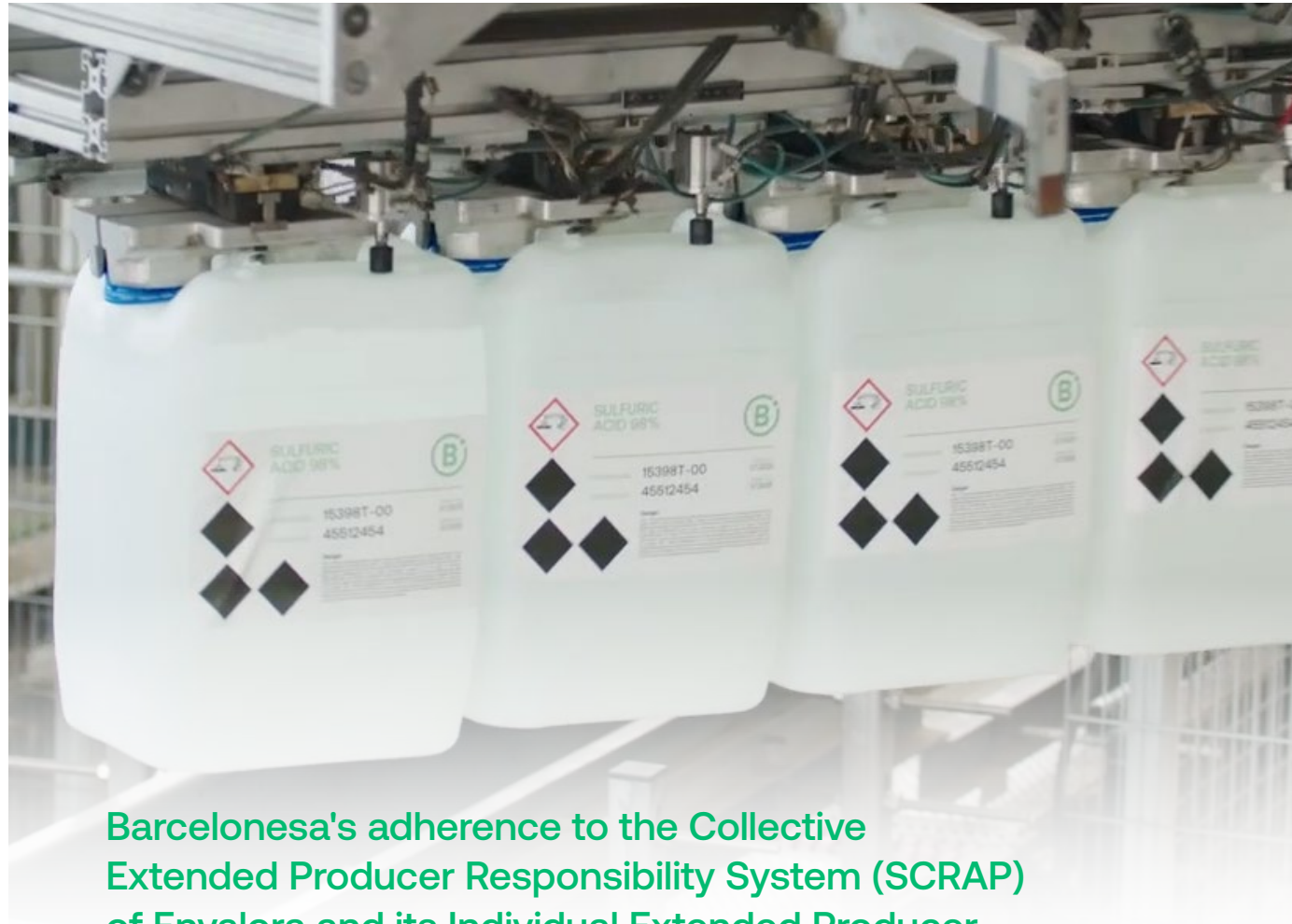
Towards more sustainable packaging

In parallel with efficient packaging management measures, the company works together with its suppliers on the development of ecodesign actions aimed at minimizing environmental impact from the outset, with a special focus on:

- Reduction of packaging weight.
- Adjustment of product volume to the actual capacity of the packaging.
- Carrying out tests with packaging made from recycled materials, with the aim of consolidating this type of solution by 2026, even in large-capacity packaging such as IBCs.

entry into force of the new law, in 2025 work has been carried out to update the system for its establishment within the Agència de Residus de Catalunya.

The collection and washing of packaging allow its reuse in subsequent uses, reducing the consumption of natural resources. In line with this vision, a significant part of the containers used are recovered and/or made from recycled material. In 2025, according to certification by the company SCHÜTZ, Barcelonesa sourced 1,124 reconditioned IBCs, which resulted in a saving of 43.3 t of steel, 17.1 t of plastic, and 120.3 t of CO₂ emissions, compared to the production of new packaging.



Barcelonesa's adherence to the Collective Extended Producer Responsibility System (SCRAP) of Envalora and its Individual Extended Producer Responsibility System (SIRAP) guarantee proper management of packaging.



Note. These logos correspond to the Collective Extended Producer Responsibility System (SCRAP) of Envalora and the Individual Extended Producer Responsibility System (SIRAP).

8.3. Sustainable use of resources

With the aim of ensuring responsible use of resources, all Group facilities carry out continuous monitoring and control of their consumption, including inputs such as paper, and specific measures are implemented to maximize their efficiency.

The increase in consumption recorded during 2024 and 2025 at the Parets del Vallès plant and ADR Trans is directly related to increased activity at both facilities, while the decrease observed at Barnastock is due to reduced activity after the fire.

Water

GRI 303-1; 303-5

In recent years, the Group has implemented various measures aimed at reducing water consumption, especially in floor cleaning tasks and other activities where room for improvement has been identified, without compromising the safety of facilities or people.

In 2025, total water consumption at Barcelonesa Group facilities amounts to 9,912.58 m³. Below,

consumption is broken down by company:

Water consumption (m³)

Company	2023	2024	2025
BDPQ Cornellà	6.206,00	5.612,00	6.442,00
BDPQ Parets	492,00	669,00	721,00
BDPQ Tarragona	0,00	0,00	1.937,58
BNS	826,86	848,00	626,00
ADR	218,00	186,00	186,00
TOTAL	7.742,86	7.315,00	9.912,58

Source. Internal meter reading on the first day of each month and invoices from the water supply company.

Note 1. The increase in total consumption in 2025 is due both to increased activity at the Cornellà de Llobregat and Parets del Vallès plants and to the inclusion of consumption data from the Tarragona center.

The water used at the Barnastock and ADR Trans facilities is not incorporated into the final product, so it is discharged into the sanitary water system that goes directly to the public sanitation system. In contrast, at Barcelonesa, mains water is used for washing the facilities and the packaging included in the SIRAP, which is why there is a physico-chemical wastewater treatment plant that ensures discharges comply with the limits established by current public sanitation regulations.

At the food plant in Parets del Vallès, two types of wastewater are generated: on the one hand, sanitary water from bathrooms and changing rooms, which is discharged into the public sanitation network; and on the other, water from production processes, which is stored in a 30 m³ tank and periodically removed by tanker for treatment as waste. Due to their high organic content, this water is used in composting piles, which allows for direct management and optimizes the costs associated with its treatment.

Raw materials

GRI 301-1

Promoting a more efficient use of raw materials—especially relevant for Barcelonesa due to its activity—is part of Barcelonesa Group's effort to move towards a more sustainable distribution model.

With the aim of promoting the circular economy, the Group works on the recovery and reuse of hazardous organic chemical waste, either through its own processes or by selling it to customers who require lower-quality products. Likewise, plans are being developed to bring to market options that encourage the use of chemicals that are less harmful to the environment. An example of this is the offering of alternatives to sodium hypochlorite in the range of pool treatments, based on hydrogen peroxide.

Barcelonesa, authorized waste manager

As authorized waste manager E-1262 and transfer center, Barcelonesa carries out specific activities for the recovery of chemical products. In this area, the recovery of pickling acids stands out—substances that were previously discarded and that, in 2025, enabled the recovery of more than 1,015 tons that have been used as raw material for the manufacture of products for customers.

The following table details the volumes managed as a waste manager, broken down by geographic area:

Volume of waste managed by Barcelonesa (kg)

Origin	2023	2024	2025
Catalonia	1.879.570	997.940	935.566
Spain	488.140	106.180	79.471
TOTAL	2.367.710	1.104.120	1.015.037



Energy

GRI 302-1; 302-4; 302-5

With the aim of improving energy efficiency and reducing the consumption of electricity and hydrocarbons, Barcelonesa Group has implemented various measures in its facilities and operations throughout 2025.

On the one hand, at the end of the fiscal year, asbestos removal work began at the Barcelonesa plant in Cornellà de Llobregat. This action, financed through a grant from the Generalitat de Catalunya, also includes the expansion of the photovoltaic installation on the roof. The installed capacity will increase from 50 kW to 150 kW, which represents an increase of 100 kW.

Likewise, to promote the use of renewable energies, most of the facilities —with the exception of two Barnastock warehouses and the ADR Trans logistics

center— have solar panels. Thanks to their use, in 2025 the emission of 307.43 tons of CO₂ was avoided (245.28 tons in 2024).

In line with these actions, the replacement of the exterior lighting system at the Barcelonesa plant in Cornellà de Llobregat and in one of the Barnastock warehouses with low-consumption LED luminaires has been completed. With this action, practically all of the Group's facilities are now equipped with LED technology.

On the other hand, the progressive renewal of the commercial fleet is being carried out through the incorporation of hybrid and electric vehicles, as well as the use of more efficient rental forklifts in the warehouses. As a complementary measure, ADR Trans continuously reviews transport routes to optimize trips and reduce both their number and the distance traveled.



Below are all the data related to energy consumption:

Energy consumption

Type of consumption	BDPQ Cornellà	BDPQ Parets	BBDPQ Tarragona	Barnastock			ADR
				BNS 1	BNS 2	BNS 3	
2023							
Grid electricity consumption	479.80 mWh	342.01 mWh	-	276.58 mWh	46.25 mWh	69.99 mWh	92.85 mWh
Solar panel electricity consumption	69.70 mWh	125.05 mWh	-	51.88 mWh	20.9595 mWh	There are no solar panels	There are no solar panels
Hydrocarbon consumption in facilities (forklifts)	2,658,60 l	No consumption (all forklifts are electric)	-	20,018,00 l	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)
Hydrocarbon consumption by own vehicles (commercial/trucks)	75,900,03 l	There are no vehicles	-	There are no vehicles	There are no vehicles	There are no vehicles	46,810,71 l
Gas consumption	None	70.00 mWh	-	None	None	None	None
2024							
Grid electricity consumption	466.82 mWh	363.46 mWh	-	206.72 mWh	51.72 mWh	86.15 mWh	92.32 mWh
Solar panel electricity consumption	61.95 mWh	221.51 mWh	-	29.64 mWh	23.00 mWh	There are no solar panels	There are no solar panels
Hydrocarbon consumption in facilities (forklifts)	4,395,00 l	No consumption (all forklifts are electric)	-	12,304,00 l	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)
Hydrocarbon consumption by own vehicles (commercial/trucks)	101,525,05 l	There are no vehicles	-	There are no vehicles	There are no vehicles	There are no vehicles	52,729,55 l
Gas consumption	None	314.09 mWh	-	None	None	None	None
2025							
Grid electricity consumption	541.50 mWh	545.42 mWh	64.04 mWh	198.40 mWh	59.69 mWh	83.13 mWh	97.85 mWh
Solar panel electricity consumption	60.64 mWh	312.94 mWh	16.68 mWh	There are no solar panels	31 mWh	There are no solar panels	There are no solar panels
Hydrocarbon consumption in facilities (forklifts)	5,057,00 l	No consumption (all forklifts are electric)	8,943,66 l	4,376,00 l	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)	No consumption (all forklifts are electric)
Hydrocarbon consumption by own vehicles (commercial/trucks)	139,772,52 l	There are no vehicles	26,613,34 l	There are no vehicles	There are no vehicles	There are no vehicles	45,872,87 l
Gas consumption	None	716.85 mWh	None	None	None	None	None

Note 1. The increase in hydrocarbon consumption at BDPQ Cornellà in 2024 is due both to the expansion of its commercial vehicle network and to the inclusion, in the calculation, of the consumption associated with the vehicles from the centers in Guadalajara, Vizcaya, and Tarragona. All the data for the latter are shown separately in 2025.

Note 2. The gas consumption for the months of November and December 2025 has been estimated, as the invoices were not available at the date of issuance of this report.

Performance of solar panel installations

	BDPQ Cornellà	BDPQ Parets	BDPQ Tarragona	Barnastock	
				BNS 1	BNS 2
2023					
kW generated	69,702	125,051	-	51,881	20,959
Tn CO ₂ avoided	50,86	91,26	-	37,86	15,29
2024					
kW generated	61,950	221,510	-	29,640	23,000
Tn CO ₂ avoided	45,21	161,66	-	21,63	16,78
2025					
kW generated	60,640	312,940	16,680	There are no solar panels	31,000
Tn CO ₂ avoided	44,25	228,39	12,17	0,00	22,62



The photovoltaic capacity of the Cornellà de Llobregat plant will increase by 100 kW in 2026.

Annexes



Annex 1. Financial report

Annex 2. Table of contents of Law 11/2018

Annex 1. Financial report

Balance sheet as of
December 31, 2025

GRI 201-1

ASSETS

(in euros)

	31/12/25	31/12/24
A) NON-CURRENT ASSETS	49.400.008,98	47.929.760,16
I. Intangible assets	4.573.437,14	5.249.228,47
1. Consolidation goodwill	2.628.900,32	3.196.347,36
2. Other intangible assets	1.944.536,82	2.052.881,11
II. Tangible fixed assets	34.114.397,45	33.538.521,96
1. Land and buildings	25.474.330,12	24.440.197,66
2. Technical installations and other tangible fixed assets	8.494.338,19	8.887.595,16
3. Fixed assets in progress and advances	145.729,14	210.729,14
III. Real estate investments	79.829,59	79.829,59
IV. Investments in group and associated companies	178.476,82	221.552,35
1. Equity-accounted investments	38.083,74	96.552,35
2. Loans to equity-accounted companies	125.000,00	125.000,00
3. Other financial assets	15.393,08	0,00
V. Long-term financial investments	10.274.858,64	8.565.273,39
VI. Deferred tax assets	179.009,34	275.354,40
B) CURRENT ASSETS	68.155.005,22	73.083.496,72
II. Inventories	27.820.755,56	26.755.369,06
III. Trade receivables and other accounts receivable	37.584.615,72	38.291.779,61
1. Customers for sales and services rendered	34.517.744,89	32.863.387,42
2. Equity-accounted companies	141.096,80	0,00
3. Current tax assets	0,00	108.341,00
4. Other debtors	2.925.774,03	5.320.051,19
V. Short-term financial investments	75.005,29	361.895,60
VI. Short-term accruals	62.664,35	81.260,91
VII. Cash and other cash equivalents	2.611.964,30	7.593.191,54
TOTAL ASSETS (A+B)	117.555.014,20	121.013.256,88

NET EQUITY AND LIABILITIES

(in euros)

	31/12/25	31/12/24
A) NET EQUITY	66.048.078,84	64.396.316,51
A1 - Equity	65.081.679,01	63.518.464,07
I. Capital	16.420.522,00	16.420.522,00
II. Share premium	6.309.390,96	6.309.390,96
III. Reserves	37.908.607,45	35.854.328,37
1. Legal reserve	2.115.549,15	2.089.785,68
2. Capitalization reserve	1.181.923,26	1.181.923,26
3. Other reserves	5.341.235,89	8.059.364,67
4. Reserves in consolidated companies	29.269.899,15	24.523.254,76
VI. Profit for the year	4.443.158,60	4.934.222,74
1. Consolidated profit and loss	4.643.386,40	5.157.583,58
2. (Profit and loss attributable to external partners)	-200.227,80	-223.360,84
A4 - External partners	966.399,83	877.852,44
B) NON-CURRENT LIABILITIES	9.472.174,38	14.081.332,62
II. Long-term debts	9.288.276,14	13.853.408,27
2. Debts with credit institutions	6.732.164,10	9.791.331,57
3. Creditors for finance leases	1.356.112,03	1.528.743,36
4. Other financial liabilities	1.200.000,01	2.533.333,34
V. Deferred tax liabilities	183.898,24	227.924,35
B) CURRENT LIABILITIES	42.034.760,98	42.535.607,75
II. Short-term provisions	0,00	3.190.371,18
III. Short-term debts	13.085.238,15	10.510.870,06
2. Debts with credit institutions	11.579.273,34	8.962.039,41
3. Creditors for finance leases	172.631,48	169.340,39
4. Other financial liabilities	1.333.333,33	1.379.490,26
V. Trade creditors and other accounts payable	28.844.778,83	28.834.366,51
1. Suppliers	19.645.197,01	18.741.943,46
3. Current tax liabilities	279.823,05	794.129,10
4. Other creditors	8.919.758,77	9.298.293,95
VI. Short-term accruals	104.744,00	0,00
TOTAL NET EQUITY AND LIABILITIES (A+B+C)	117.555.014,20	121.013.256,88

Income statement for the year ended

A) CONTINUING OPERATIONS

(in euros)

	31/12/25	31/12/24
1. Net turnover	199.812.484,53	199.626.914,27
a) Sales	187.047.014,56	185.404.986,98
b) Rendering of services	12.765.469,97	14.221.927,29
4. Supplies	-137.072.562,55	-137.295.876,06
a) Consumption of goods	-128.503.251,80	-128.456.580,34
b) Consumption of raw materials and other consumables	-2.360.576,49	-2.541.773,54
c) Work performed by other companies	-6.313.449,15	-6.297.522,18
d) Impairment of goods, raw materials and other supplies	104.714,89	0,00
5. Other operating income	76.541,51	83.372,49
a) Ancillary income and other current management income	2.340,72	25.836,72
b) Operating grants included in the result	74.200,79	57.535,77
6. Personnel expenses	-25.749.143,81	-25.464.059,76
a) Wages, salaries and similar	-20.159.362,57	-20.239.448,79
b) Social security contributions	-5.589.781,24	-5.224.610,97
7. Other operating expenses	-28.354.199,03	-26.430.375,45
a) Losses, impairment, and changes in provisions for commercial operations	-221.126,85	-97.266,17
b) Other current management expenses	-28.133.072,18	-26.333.109,28
8. Depreciation of fixed assets	-3.350.517,98	-3.260.898,93
11. Impairment and result from disposals of fixed assets	13.340,64	4.777,89
b) Results from disposals and others	13.340,64	4.777,89
14. Other results	-378.877,80	-543.194,33
A.1) OPERATING RESULT	4.997.065,51	6.720.660,12
15. Financial income	59.144,09	84.101,79
b) From marketable securities and loans of fixed assets	59.144,09	84.101,79
16. Financial expenses	-507.480,09	-511.198,12
18. Exchange differences	316.408,78	-116.804,55
19. Impairment and result from disposals of financial instruments	1.096.163,53	480.487,91
b) Results from disposals and others	1.096.163,53	480.487,91
A.2) FINANCIAL RESULT	964.236,31	-63.412,97
21. Share in profits of equity-accounted companies	-58.468,61	57.637,43
A.3) RESULT BEFORE TAXES	5.902.833,21	6.714.884,58
24. Income taxes	-1.259.446,81	-1.557.301,00
A.4) RESULT FOR THE YEAR FROM CONTINUING OPERATIONS.(A.3+24)	4.643.386,40	5.157.583,58
A.5) RESULT FOR THE YEAR	4.643.386,40	5.157.583,58
Result attributable to the parent company	4.443.158,60	4.934.222,74
Result attributable to non-controlling interests	200.227,80	223.360,84

Annex 2. Table with the contents of Law 11/2018

Below is the list of contents and non-financial performance indicators required by Law 11/2018 of December 28 on non-financial and diversity information, and their linkage with the Global Reporting Initiative (GRI) standards, in their latest version (2021).

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
GENERAL INFORMATION		
BUSINESS MODEL		
Brief description of the Group's business model (including its business environment, organization, and structure).	2-1 Organizational details. 2-2 Entities included in the sustainability reporting. 2-6 Activities, value chain, and other business relationships. 2-9 Governance structure and composition. 2-11 Chair of the highest governance body.	2. Barcelonesa Group 3.2. Technological business 1. About this report
Geographical presence.	2-1 Organizational details. 2-6 Activities, value chain, and other business relationships.	2. Barcelonesa Group 3.1. Internationalization
Objectives and strategies of the organization.	2-22 Statement on sustainable development strategy. 2-12 Role of the highest governance body in overseeing impact management.	Presentation 4. Sustainability Strategy The Advisory Board is ultimately responsible for the management and supervision of business impacts.
Main factors and trends that may affect its future development.	2-25 Processes to remedy negative impacts.	Presentation 5.3. Risk management
COMPANY POLICIES		
A description of the policies applied by the Group regarding these matters [environmental and social issues, respect for human rights, and the fight against corruption and bribery, as well as personnel-related matters, including any measures adopted to promote the principle of equal treatment and opportunities between women and men, non-discrimination and inclusion of people with disabilities, and universal accessibility].	3-3 Management of material topics.	They are duly indicated in each of the sections relating to social, environmental, and governance information.

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
RISK MANAGEMENT		
The main risks related to these issues [environmental and social issues, respect for human rights and the fight against corruption and bribery, as well as those related to personnel, including measures that, where appropriate, have been adopted to promote the principle of equal treatment and opportunities between women and men, non-discrimination and inclusion of people with disabilities, and universal accessibility].	3-3 Management of material topics. 2-25 Processes to remedy negative impacts. 2-26 Mechanisms for seeking advice and raising concerns. 2-12 Role of the highest governance body in overseeing impact management.	5.3. Risk management The Advisory Board is ultimately responsible for the management and supervision of risks.
OTHERS		
Mention in the report of the national, European, or international <i>reporting</i> framework used for the selection of key non-financial performance indicators included in each section.	Statement of use of the GRI Content Index.	1. About this report
Principle of materiality.	3-1 Process for determining material topics. 3-2 List of material topics.	1.2. Materiality analysis
Mandatory Verification of the Non-Financial Information Statement (EINF).	2-5 External verification.	This report has been verified by an external and independent auditor.
1. ENVIRONMENTAL ISSUES		
Management approach: policies, policy outcomes, including key indicators, and the risks of environmental issues.	3-3 Management of material topics. 2-24 Incorporation of commitments and policies. 2-25 Processes to remedy negative impacts. 2-26 Mechanisms for seeking advice and raising concerns. 2-12 Role of the highest governance body in overseeing impact management	8. Environmental impact 5.1. Principles of corporate management The Advisory Board is ultimately responsible for the management and supervision of environmental impacts.
ENVIRONMENTAL MANAGEMENT		
On the current and foreseeable effects of the company's activities on the environment and, where applicable, health and safety.		
On environmental assessment or certification procedures.	3-3 Management of material topics	8. Environmental impact
On resources dedicated to the prevention of environmental risks.	2-23 Commitments and policies 2-27 Compliance with legislation and regulations	3.3. Quality and continuous improvement
On the application of the precautionary principle.		
On the amount of provisions and guarantees for environmental risks.		

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
POLLUTION		
Measures to prevent, reduce, or repair carbon emissions that seriously affect the environment (also includes noise and light pollution).	3-3 Management of material topics.	8. Environmental impact Barcelonesa Group is not affected by noise or light pollution.
CIRCULAR ECONOMY AND WASTE PREVENTION AND MANAGEMENT		
Measures for prevention, recycling, reuse, other forms of recovery, and waste disposal.	306-1 Waste generation and significant impacts related to waste. 306-2 Management of significant impacts related to waste. 306-3 Waste generated.	8.2. Circular economy and waste management 8.3. Sustainable use of resources
Actions to combat food waste.	Not material.	
SUSTAINABLE USE OF RESOURCES		
Water consumption and supply in accordance with local limitations.	303-1 Interaction with water as a shared resource. 303-5 Water consumption.	8.3. Sustainable use of resources
Consumption of raw materials and measures adopted to improve the efficiency of their use.	301-1 Materials used by weight or volume.	8.3. Sustainable use of resources
Direct and indirect energy consumption.	302-1 Energy consumption within the organization.	8.3. Sustainable use of resources
Measures taken to improve energy efficiency.	302-4 Reduction of energy consumption. 302-5 Reduction of requirements	8.3. Sustainable use of resources
Use of renewable energy.	302-1 Energy consumption within the organization.	8.3. Sustainable use of resources
CLIMATE CHANGE		
Important elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces.	305-1 Direct GHG emissions (scope 1). 305-2 Indirect GHG emissions from energy generation (scope 2).	8.1. Climate change
Measures adopted to adapt to the consequences of climate change.	3-3 Management of material topics.	8.1. Climate change
Reduction targets voluntarily established in the medium and long term to reduce greenhouse gas emissions and the means implemented for this purpose.	3-3 Management of material topics.	8.1. Climate change

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
BIODIVERSITY PROTECTION		
Measures taken to preserve or restore biodiversity.	Not material.	
Impacts caused by activities or operations in protected areas.	Not material.	
2. SOCIAL AND STAFF-RELATED ISSUES		
MANAGEMENT APPROACH		
Management approach: policies, policy outcomes including key indicators, and risks related to social and staff-related issues.	3-3 Management of material topics. 2-24 Incorporation of commitments and policies. 2-25 Processes to remedy negative impacts. 2-26 Mechanisms for seeking advice and raising concerns. 2-12 Role of the highest governance body in overseeing impact management.	6.People The Advisory Board is ultimately responsible for the management and supervision of social and staff-related impacts.
EMPLOYMENT		
Total number and distribution of employees by gender, age, country, and professional classification.		
Total number and distribution of types of employment contracts.	2-7 Employees.	6.1. Employment
Annual average of permanent, temporary, and part-time contracts by gender, age, and professional classification.		
Number of dismissals by gender, age, and professional classification.	401-1 New employee hires and staff turnover.	6.1. Employment
Average remuneration and its evolution broken down by gender, age, and professional classification or equal value; the average remuneration of board members and executives including variable compensation, allowances, severance payments, contributions to long-term savings plans, and any other compensation broken down by gender.	2-19 Remuneration policies. 2-20 Process for determining remuneration.	6.1. Employment
Pay gap, remuneration for equal jobs or company average.	405-2 Ratio of base salary and remuneration of women compared to men.	6.1. Employment
Implementation of work disconnection policies.	3-3 Management of material topics.	6.2. Organization of working time
Employees with disabilities.	405-1 Diversity in governing bodies and employees.	6.6. Equality

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
WORK ORGANIZATION		
Organization of working time.	3-3 Management of material topics.	6.2. Organization of working time
Number of absenteeism hours.	403-2 Hazard identification, risk assessment, and incident investigation. 403-9 Work accident injuries.	6.2. Organization of working time 6.3. Occupational health and safety
Measures aimed at facilitating work-life balance and encouraging the shared exercise of these rights by both parents.	3-3 Management of material topics. 401-3 Parental leave.	6.2. Organization of working time
HEALTH AND SAFETY		
Health and safety conditions at work.	403-1 Occupational health and safety management system. 403-3 Occupational health services. 403-5 Worker training on occupational health and safety. 403-6 Promotion of workers' health.	6.3. Occupational health and safety
Workplace accidents, in particular their frequency and severity by gender.	403-2 Hazard identification, risk assessment, and incident investigation. 403-9 Work accident injuries.	6.3. Occupational health and safety
Occupational diseases by gender.	403-10 Work-related ailments and diseases.	6.3. Occupational health and safety
SOCIAL RELATIONS		
Organization of social dialogue, including procedures to inform and consult staff and negotiate with them.	2-29 Approach to stakeholder engagement (human team). 402-1 Minimum notice periods regarding operational changes.	6.4. Social relations
Percentage of employees covered by collective agreements by country.	2-30 Collective bargaining agreements	6.4. Social relations
Assessment of collective agreements, particularly in the field of occupational health and safety.	403-4 Worker participation, consultation, and communication on occupational health and safety. 403-8 Coverage of the occupational health and safety management system.	6.4. Social relations
TRAINING		
Policies implemented in the field of training.	404-2 Programs to improve employee skills and transition assistance programs.	6.5. Training
Total number of training hours by professional category.	404-1 Average training hours per year per employee.	

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
ACCESSIBILITY		
Universal accessibility for people with disabilities.	3-3 Management of material topics.	6.6. Equality
EQUALITY		
Measures adopted to promote equal treatment and opportunities between women and men.	3-3 Management of material topics. 405-1 Diversity in governing bodies and employees.	6.6. Equality 6.1. Employment 2.3. Organization and structure
Equality plans (Chapter III of Organic Law 3/2007, of March 22, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual harassment and harassment based on sex; Integration and universal accessibility for people with disabilities.	3-3 Management of material topics. 405-1 Diversity in governing bodies and employees.	6.6. Equality
Policy against all types of discrimination and, where applicable, diversity management.	2-23 Commitments and policies. 406-1 Cases of discrimination and corrective actions taken.	6.6. Equality
3. INFORMATION ON THE RESPECT FOR HUMAN RIGHTS		
MANAGEMENT APPROACH		
Management approach: policies, policy outcomes, including key indicators and risks related to respect for human rights.	3-3 Management of material topics. 2-24 Incorporation of commitments and policies. 2-25 Processes to remedy negative impacts. 2-26 Mechanisms for seeking advice and raising concerns. 2-12 Role of the highest governance body in overseeing impact management.	5.1. Principles of corporate management 5.2. Corporate Compliance System The Advisory Board is ultimately responsible for the management and supervision of impacts related to respect for human rights.
Implementation of due diligence procedures in the field of human rights.	3-3 Management of material topics. 2-23 Commitments and policies. 2-26 Mechanisms for seeking advice and raising concerns.	5.2. Corporate Compliance System
Prevention of risks of human rights violations and, where applicable, measures to mitigate, manage, and remedy possible abuses committed.	2-23 Commitments and policies. 2-26 Mechanisms for seeking advice and raising concerns.	5.2. Corporate Compliance System

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
Complaints regarding cases of human rights violations.		
Promotion and compliance with the provisions of the fundamental conventions of the International Labour Organization related to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labor; the effective abolition of child labor.	406-1 Cases of discrimination and corrective actions taken. 2-23 Commitments and policies.	5.2. Corporate Compliance System
4. INFORMATION REGARDING THE FIGHT AGAINST CORRUPTION AND BRIBERY		
MANAGEMENT APPROACH		
Management approach: policies, policy outcomes, including key indicators and risks related to the fight against corruption and bribery.	3-3 Management of material topics. 2-24 Incorporation of commitments and policies. 2-25 Processes to remedy negative impacts. 2-26 Mechanisms for seeking advice and raising concerns. 2-12 Role of the highest governance body in overseeing impact management.	5. Ethics and Good Governance 5.2. Corporate Compliance System The Advisory Board is ultimately responsible for the management and supervision of impacts related to the fight against corruption and bribery.
Measures adopted to prevent corruption and bribery.	3-3 Management of material topics. 2-23 Commitments and policies. 2-25 Processes to remedy negative impacts. 2-26 Mechanisms for seeking advice and raising concerns. 205-2 Communication and training on anti-corruption policies and procedures. 205-3 Confirmed incidents of corruption and measures taken.	5.2. Corporate Compliance System
Measures to combat money laundering.	2-23 Commitments and policies. 2-26 Mechanisms for seeking advice and raising concerns. 205-2 Communication and training on anti-corruption policies and procedures. 205-3 Confirmed incidents of corruption and measures taken.	5.2. Corporate Compliance System
Contributions to foundations and non-profit entities.	2-28 Membership in associations. 415-1 Contribution to political parties and/or representatives.	3.3. Quality and continuous improvement No contributions have been made in 2025. Barcelonesa Group does not make contributions to political parties and/or representatives.

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
5. INFORMATION ABOUT SOCIETY		
MANAGEMENT APPROACH		
Management approach: policies, policy outcomes, including key indicators and risks related to society	3-3 Management of material topics. 2-24 Incorporation of commitments and policies. 2-25 Processes to remedy negative impacts. 2-26 Mechanisms for seeking advice and raising concerns. 2-12 Role of the highest governance body in overseeing impact management.	7. Social development and partnerships The Advisory Board is ultimately responsible for the management and supervision of impacts related to society.
COMPANY COMMITMENTS TO SUSTAINABLE DEVELOPMENT		
Impact of the company's activities on employment and local development.	3-3 Management of material topics. 201-1 Direct economic value generated and distributed.	7. Social development and partnerships
Impact of the company's activities on local populations and the territory.	413-1 Operations with local community participation, impact assessments, and development programs.	7. Social development and partnerships
Relationships maintained with local community stakeholders and the modalities of dialogue with them.	2-29 Approach to stakeholder participation (community).	7. Social development and partnerships
Partnership or sponsorship actions.	2-28 Membership in associations.	7. Social development and partnerships
SUBCONTRACTING AND SUPPLIERS		
Inclusion of social, gender equality, and environmental issues in the purchasing policy.	2-6 Activities, value chain, and other business relationships.	5.2. Corporate Compliance System
Consideration of social and environmental responsibility in relationships with suppliers and subcontractors.	308-1 New suppliers that have passed evaluation and selection filters according to environmental criteria.	5.2. Corporate Compliance System
Supervision and audit systems and their results.	308-2 Negative environmental impacts in the supply chain and measures taken.	5.2. Corporate Compliance System
CONSUMERS		
Measures for consumer health and safety.	416-1 Assessment of health and safety impacts of product or service categories.	3.3. Quality and continuous improvement 3.3. Quality and continuous improvement 5.1. Principles of corporate management
Complaint systems, complaints received, and their resolution.	2-16 Communication of critical concerns. 2-29 Approach to stakeholder participation (consumers). 418-1 Substantiated complaints regarding customer privacy violations and loss of customer data.	3.4. <i>Customer Experience</i> 5.2. Corporate Compliance System

REQUIREMENT LAW 11/2018	REFERENCE GRI STANDARD	REPORT SECTION/DIRECT RESPONSE
TAX INFORMATION		
Profits obtained country by country.	201-1 Direct economic value generated and distributed.	
Taxes on profits paid.	207-4 Country-by-country reporting.	Annex 1. Financial report
Public subsidies received.	201-4 Financial assistance received from the Government.	



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